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## PREFACE.

This volume of Army Regulations, India, contains the orders of the Government of India on matters concerning the Military Engineer Services. The financial powers assigned in this volume are subject to the general financial rules contained in Financial Regulations for the Army in India.

Officers are expected to interpret these rules reasonably and intelligently and with due regard to the public service. No attempt has been made to legislate for necessary and self-evident exceptions, or for special circumstances.

Such subsidiary instructions as may be necessary will be framed in accordance with the spirit of these orders and will be issued by the Principal Staff Officer concerned or, in the case of technical instructions, by the Engineer-in-Chief.

The other volumes of regulations with which the Military Engineer Services are concerned are:—

Kings Regulations.

Pay and Allowance and Pension Regulations.

Dress Regulations (India).

Passage Regulations.

Clothing Regulations (India).

Financial Regulations for the Army in India.

Regulations for the Army in India.

Civil Service Regulations.

Army Act and Indian Army Act.

Military Engineer Services Account Code.

Barrack Synopsis (India).

Barrack and Hospital Schedules.

G. R. F. TOTTENHAM,

*Offg. Secretary to the  
Government of India.*



## ABBREVIATIONS

A C R E	Assistant to C R E
A D M S	Assistant Director of Medical Services of a district
A C	Adjutant General in India, A H Q
A H Q	Army Headquarters
A O C	Air Officer Commanding R A F
App	Appendix
A R I	Army Regulations India
B & R	Buildings and Roads branch of the M E S
Bk Dept	Barrack Department of the M E S
Bk Mr	Barrack Master M E S
C E	Ch ef Engineer Command
C F A	Competent Financial Authority
C G S	Chief of the General Staff A H Q
C m - C	Commander in Chief
C M A	Controller of Military Accounts Command or District
C R E	Commander Royal Engineers District
Dept	Department
Dv C E	Deputy Chief Engineer N W F P
Dv E in - C	Deputy Engineer in-Chief
D F A	Deputy Financial Adviser
D C I M S	Director General Indian Medical Service
D st	D strict
D S O	D strict Stores Officer
F C	E astern Command
E & M	E lectrical and Mechanical branch of the M F S
F in C	F ightener in Chief
I A (M F)	I nancial Adviser (Military Finance)
F D (M F)	F inance Department (Military Finance)
I O C	I nting Officer Commanding
C E	C arrison Engineer
O O C in - C	G eneral Officer Commanding in Chief Command
C O C Dist	C ommander D strict or Independent Brigade

Govt . . . . .	Government
O of I . . . . .	Government of India
H Q . . . . .	Headquarters
I A F . . . . .	India Army Form
I U L . . . . .	India Unattached List
M A D . . . . .	Military Accounts Department
M A G . . . . .	Military Accountant General
M E S . . . . .	Military Engineer Services
M O O . . . . .	Master General of the Ordnance in India
M S . . . . .	Military Secretary, A H Q
N C . . . . .	Northern Command
N C O . . . . .	Non-commissioned officer
N W F P . . . . .	North West Frontier Province
O C . . . . .	Officer Commanding
Para . . . . .	Paragraph
P S O . . . . .	Principal Staff Officer A H Q
P W D . . . . .	Public Works Department
Q M O . . . . .	Quartermaster General in India, A H Q
R A F . . . . .	Royal Air Force
R E . . . . .	Royal Engineers
R I M . . . . .	Royal Indian Marine
S C . . . . .	Southern Command
S of S . . . . .	Secretary of State for India
S D O . . . . .	Sub Divisional Officer, M E S, or P. W. D.
S O R E . . . . .	Staff Officer, R E
S O . . . . .	Sub-overseer M E S
U A . . . . .	Unit Accountant
W C . . . . .	Western Command
W O . . . . .	Warrant Officer

# Army Regulations, India.

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## Regulations for the Military Engineer Services.

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### SECTION I.—ORGANIZATION.

#### 1. Scope of Engineer Services

Engineer Services comprise:—

##### (a) Buildings and Roads

The design, construction, inspection, and maintenance, of buildings, engineering structures, defences, roads, drains, sewage installations and rifle ranges

The sale or demolition of buildings, etc when so ordered

##### (b) Electrical and Mechanical

The design, construction, maintenance and operation, of installations for the supply of electric energy, water, or ice, and such other duties in connection with machinery as may be ordered

The disposal of surplus machinery etc

##### (c) Furniture and Stores

The supply and maintenance of furniture to buildings and the supply of engineer stores other than those supplied by other departments

The disposal of surplus articles, etc

##### (d) Miscellaneous

The payment of cost of purchase or rent for land buildings, and railway sidings

The payment when so ordered, of rates taxes and bills, for electric energy or water obtained from Municipalities, Companies etc

Furnishing information to the M A D to enable that department to collect rents for quarters furniture and internal electrical installations, and also to collect payments for electric energy, water, or stores supplied

Govt	.	Government
G. of I	.	Government of India
H. Q.		Headquarters
I. A. F.		India Army Form
I. U. L.		India Unattached List
M. A. D.		Military Accounts Department
M. A. G.		Military Accountant General
M. E. S.		Military Engineer Services
M. G. O.		Master General of the Ordnance in India
M. S.		Military Secretary A. H. Q.
N. C.	O	Northern Command
N. C. O.		Non-commissioned officer
N. W. F. P.		North West Frontier Province
O. C.		Officer Commanding
Para		Paragraph
P. S. O.		Principal Staff Officer A. H. Q.
P. W. D.		Public Works Department
Q. M. G.		Quartermaster General in India A. H. Q.
R. A. F.		Royal Air Force
R. E.		Royal Engineers
R. I. M.		Royal Indian Marine
S. C.		Southern Command
S. of S.		Secretary of State for India
S. D. O.	.	Sub Divisional Officer M. E. S. or P. W. D.
S. O. R. E.	.	Staff Officer R. E.
S. O.	.	Sub overseer M. E. S.
U. A.	.	Unit Accountant
W. C.	.	Western Command
W. O.		Warrant Officer

# Army Regulations, India.

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## Regulations for the Military Engineer Services.

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### SECTION I—ORGANIZATION.

#### 1. Scope of Engineer Services

Engineer Services comprise —

##### (a) Buildings and Roads

The design, construction, inspection and maintenance, of buildings, engineering structures, defences, roads, drains, sewage installations and rifle ranges

The sale or demolition of buildings, etc when so ordered

##### (b) Electrical and Mechanical

The design, construction, maintenance and operation of installations for the supply of electric energy water, or ice, and such other duties in connection with machinery as may be ordered

The disposal of surplus machinery etc

##### (c) Furniture and Stores

The supply and maintenance of furniture to buildings and the supply of engineer stores, other than those supplied by other departments

The disposal of surplus articles, etc

##### (d) Miscellaneous

The payment of cost of purchase or rent for land, buildings, and railway sidings

The payment when so ordered, of rates taxes, and bills, for electric energy or water obtained from Municipalities Companies etc

Furnishing information to the M A D to enable that department to collect rents for quarters furniture and internal electrical installations and also to collect payments for electric energy, water, or stores supplied

### 2 Execution of Engineer Services

(a) The M E S are responsible for the execution of engineer services on behalf of the Army in India the R A F and the R I M (*see App I*), and for all duties connected therewith except in certain localities where they are under the control of the local P W D

(b) The M E S may undertake work on behalf of any Department of the G of I or local Govt of the Cantonment Authority, of Regimental and other Institutions and of private persons  
In certain cases under the orders of the G of I the M E S will carry out all engineer services on behalf of the Civil administration

(c) Ordinarily all administrative authorities (military or civil) competent to accord administrative approval to the execution of engineer services have an engineer adviser to assist them in this duty, usually the engineer adviser belongs to the engineer service charged with the execution of the work  
When the M E S or the P W D carry out engineer services on behalf of any authority (military or civil) administrative approval to the estimated expenditure will be accorded and funds allotted by the authority concerned the M E S or P W D will then be responsible for technical sanction to estimates execution and accounting in accordance with the rules of their respective services (*see also Apps C D F and F as regards Civil Factories R A F and R I M Works respectively*)

(d) Under ordinary circumstances it is the duty of the M E S to accord equal treatment to the execution of all engineer services entrusted to their charge whether on behalf of the Army the R A F the R I M or a Dept of the Army not under the control of the local military commander or of a civil administration  
When owing to military necessity or other circumstances (*e.g.* shortage of materials difficulties in obtaining contractors or engineering stores) it is found that such equal treatment cannot be accorded the question of priority will be referred to the G O C, Dist who if he decides that some particular work must be delayed will inform the administrative head of the Service Province or Dept concerned stating the probable period of delay and the reasons therefor

### 3 Organization of the M E S

The M E S are organized as follows —

#### (i) Direction

The F m C at A H Q is the head of the M E S

## (a)—contd

He is assisted by the following staff —

Works—a Dy E in C, a S O R E, 1st grade, a Technical Officer, 1st grade, and an Officer Supervisor.

E & M—a Dy E in C and a Technical Officer, 1st Grade

## (b) Administration

(i) At the headquarters of each Command there is a C E assisted by the following staff —

Works—a S O R L 1st grade a S O R E 2nd grade (N C only) and a Technical Officer, 1st Grade

E & M—a S O R E (1st grade in N C and E C and 2nd grade in S C and W C), and a Technical Officer (1st grade in N C and E C and 2nd grade in S C and W C)

(ii) For the administration of Military and Civil Works in the N W F P, there is a Dy C L assisted by a S O R E, 2nd grade

The Dy C L is Secretary P W D to the Chief Commissioner of the N W F P and, as regards the administration of the M E S in the N W F P, is subordinate to the C E, N C

(iii) The C E, W C, is Secretary P W D to the Agent to the Governor General for Baluchistan

(iv) The M E S in the independent dist of Burma is administered by the C F, E C

## (c) Executive

(i) At the H Q of each military dist there is a C R E who is graded as 1st class in the dists of Baluchistan, Waziristan, Peshawar, Rawalpindi, Lahore, Meerut Presidency, Bomhay, Deccan and Madras and as 2nd class in the dists of Sind, Zhob Kohat, Delhi, Lucknow, Burma and Mhow

(ii) Each C R F 1st class is assisted by an A C R E

In the Peshawar Dist a second A C R E is allowed for Civil Works

In the Peshawar, Lahore, Waziristan, Deccan and Meerut dists an A C R E is allowed for E & M duties

In the Lahore dist an A C R F is allowed for Park duties and is in charge of the N C Park at Lahore directly under the C E N C

The A C R F N C Paul is also in charge of Reserve Engineer Stores and receives orders as to transactions concerning these stores from the E in C direct

## c) (ii)—contd

In the Peshawar, Lahore, and Waziristan, Dists, a Technical Officer, E & M 3rd grade, is also appointed

(iii) Each C R E is further assisted by G Es and Assistant G Es, a proportion of whom are trained in E and M duties  
G Es are in charge of Divisions corresponding to brigade areas or military stations

In certain dists G Es (Technical) are employed in the offices of the C R Es to perform duties of a technical nature as laid down by the E in C

(iv) In each 1st class Dist an officer of the Bk Dept is appointed to carry out the duties of D S O

In 2nd class Dists the C R E will appoint an officer to carry out the duties of D S O in addition to his other work, this officer will usually be assisted by an assistant (whole or part time in accordance with local conditions) appointed from the approved establishment of the Bk Dept

The D S O will be in general charge of the stores (including furniture and tools and plant) in the Dist, and will be assisted by Storekeepers in charge of the various stores

(v) Every G E's Division is divided into a number of sub divisions each in charge of a S D O (W O or N C O or Civilian) and into Furniture Charges each under a Bk Mr

Such divisions are of two kinds —

Buildings and Roads (B & R)

Electrical and Mechanical (E & M)

S D Os B & R are assisted by S Os and where necessary, a S O may be placed in charge of a station or area directly under the G E

S D Os E & M are in charge of the maintenance and operation of installations worksshops etc

The senior W O or N C O in a Furniture Charge is a Bk Mr He is assisted where necessary by other members of the Bk Dept

**Note**—The above organization for purposes of convenience is divided into officers trained in E & M duties and those not so trained. All R E officers of corresponding ranks are however considered to be interchangeable and there is no objection to any officer holding any of the above posts if selected for it and of the requisite rank

d) The formation of a new M E S Dist requires the sanction of the G of I or the S of S (see Financial Regulations for the Army in India)

e) Permanent and temporary sub-divisions in the B and R and E & M Branches are formed under the sanction of the C E, but permanent sub-divisions may not be formed in excess of the

(e) - contd

number of permanent S D Os (excluding leave reserva) allotted to the Command

The sanction to a temporaiy sub division must be renewed annually and is subject to the condition that necessary funds are allotted to the dist concerned

- (f) Furniture charges in each Command are formed under the orders of the C E
- (g) Clerks, craftsmen and menials are appointed under the orders of the C G A (see para 11) Clerks may be employed as cashiers [see para 6 (g)]

#### 4 Relations of the M E S with the Staff, etc

- (a) The E in C is not a staff officer he is the technical adviser on all engineering matters to the C in C and the P S Os  
He takes the orders of the G of I and the C in C —
  - (i) through the C G S on the siting and design of fortifications defences and strategio roads
  - (ii) through the Q M G on the policy and finance of engineer services other than those referred to in (iii) (iv) and (v) below
  - (iii) through the M G O regarding works required for Army Ordnance and Clothing Factories and Military Farms
  - (iv) through the A O C on the policy and finance of engineer services executed on behalf of the R A F
  - (v) through the F O C and Director R I M on the policy and finance of engineer services executed on behalf of the R I M
- (b) In respect of matters relating to the organization and administration of the M E S personnel the E in C acts on behalf of the A G
- (c) The E in C will correspond direct with engineer officers on technical matters and is entitled to call upon them to furnish estimates or other information to enable him to submit proposals or give advice to the P S Os  
In respect of provision of accommodation and communications and the allotment of funds the E in C is empowered to communicate the decisions of the Q M G

(c)—contd

As regards works under the M G O, the A O C and the F O C and Director, R I M, see Apps D, E, and F respectively

(d) The M E S in every military formation are subordinate to the commander of the formation whose orders are conveyed to the M E S through the Staff. The position of the senior M E S Officer in any formation is analogous to that of the E in C at A H Q he will assist his commander whenever called upon, with the training of troops in military engineering

## 5 Finance and Accounts

(a) The F A (M F) is the representative of the Finance Dept at A H Q and the expert adviser of the C in C in all matters of military finance. One of his deputies acts in the same capacity as regards M E S  
In Commands and Distt Cs M A act in a similar capacity to G Os C

(b) The M I S are responsible for receipts realised and expenditure incurred by them in connection with engineering services and for furnishing all vouchers connected therewith required by the M A D who are responsible for the compilation of M E S Accounts and for auditing all transactions of the M E S  
The making of payments and the collection of receipts is except where otherwise stated in the M E S Account Code the duty of the M A D

(c) Subject to the conditions laid down in Financial Regulations for the Army in India the E in C may request the M A G or any C M A to furnish him with such information regarding finance and accounts as may be necessary  
A C F or a C R T may similarly request Cs M A with whom he is concerned

(d) Members of the M A D posted to M E S offices are under the control of the C M A of the district they may not be deputed to inspect out stations without his consent

## 6 Duties

(a) Every officer of the M E S is responsible —

(i) For the efficiency of the M F S under his control

(a) (ii) For the constructional fitness, accuracy, and economy, of all designs and estimates prepared by him or submitted by him to higher authority;

(iii) That no departure from regulations, approved general designs and specifications or the orders of superior authority, is permitted without the approval of competent authority;

(iv) For the administration of the grants for standing charges placed at his disposal and for advising his commander and such administrative officers as he is appointed to advise regarding the administration of grants at their disposal;

(v) For bringing promptly to the notice of the administrative officer concerned and of superior engineer authority any important defects, serious accidents, unusual occurrences, serious departures from regulations or orders, the probability of excesses over estimates or allotments, or the insufficiency of grants or allotments;

(vi) For carrying out such inspections as may be ordered or as may be necessary;

(b) Every executive officer of the M E S (C R E G E S D O, etc.) is responsible —

- (i) For the maintenance in an efficient condition of all Govt property in his charge;
- (ii) For the prompt, efficient and economical execution of all engineer services;
- (iii) For the safe custody of cash, stocks of engineering stores, furniture etc. also for duly verifying them in accordance with the rules laid down and for preventing unnecessary accumulations;
- (iv) That excesses over grants, allotments and estimates are not permitted and that revised estimates are submitted when necessary;
- (v) That in the making of contracts or in the placing of orders the interests of Govt are safeguarded and that the rates for work are kept down to a minimum;
- (vi) For the prompt investigation and report to superior authority if necessary of all losses, claims, etc.
- (vii) That all payments for labour, materials or work done are made promptly.

(b) (viii) For the regular posting, preparation, accuracy, and punctual submission in a complete form, of such accounts as he is responsible for

- (ix) For the up to date compilation and submission of all records that he is ordered to maintain
- (x) For keeping an official note book wherein will be entered all orders received or given. This book is to be invariably carried on occasions of inspection by superior officers

(c) M E S officers who have been trained in E & M duties are posted to Commands and dists to act as technical advisers to C Es and C R Es Officers holding such E & M appointments do no executive work independent of the area accounting officer except when specially directed by the C E , they will act in an advisory capacity in regard to the following services —

- (i) The supervision of all new E & M work
- (ii) The examination and when so ordered, the preparation of schemes estimates and specifications for E & M work
- (iii) Questions regarding the administration of E & M personnel
- (iv) Inspection of E & M plant so as to ensure that the plant is kept in good order, that the regulation tests for boilers, machinery etc , are carried out, and that proper records are kept
- (v) Examination of the working costs of E & M installations, and recommendations with a view to improving their efficiency and economy

(d) The S D O B & R , is responsible for the good quality and prompt execution of all engineer services in his charge He will keep on the prescribed forms muster rolls of labour and accounts of all expenditure incurred  
He may be called upon to perform the duties ordinarily assigned to either a S D O , E & M , a Bk Mr or a cashier

(e) The S D O , E & M is responsible for the efficiency of all installations workshops stores, etc , in his charge and for the econcone connected therewith He may be called upon to perform the duties ordinarily assigned to a Bk Mr or a cashier

(f) The Bk Mr will carry out the dnties connected with the occupation of Govt buildings with the mannfacture repair, and distribution of furniture, and with the distribution of Tools and Plant He will also be responsible for the accounts connected with any expenditure on Furniture or Tools and Plant operated by himself  
He may be called upon to perform the duties ordinarily assigned to a cashier

(f)—contd

He will not be concerned with stock except when ordered by the G E (in his capacity of local representative of the D S O) to perform such duties as disciplinary control of the storekeeper, inspection of stores received, and preparation of receipt vouchers, etc., etc.

(g) The duties of a cashier, so far as cash is concerned, are confined to taking charge of it and recording receipts and payments in the Cash Book.

He will neither receive cash nor make payments except under the written orders of the C R E or G E.

Ordinarily other clerical duties besides those of cashier will be assigned to him.

(h) Sub-overseers are ordinarily assistants to S D Os, B & R and will perform such duties as may be assigned to them, only in exceptional cases and when so ordered by the C R E or G. E., can they be placed directly under a G E.

(i) A storekeeper works directly under the D S O and is responsible to him for the custody of all stores in his charge. His duties are laid down in the M E S Account Code.

(j) A superintendent may be appointed to take charge of any installation or workshop. He will work either under the S D O F & M, or directly under the area accounting officer.

(k) A list of authorised forms is contained in App K and of prescribed returns in App L.

A list of the miscellaneous duties of various M E S officers is given in App O.

## 7 Inspections

M E S Officers when inspecting out stations remount depots, etc., will notify their military commander as well as the Station which they are visiting of their intentions.

## 8 M E S Offices

(a) The C E will fix the rent to be paid for accommodation in M E S offices except in the case of his own office where the rent will be fixed by the E in C.

(b) When an office is located in the house of a M P the rent payable for office accommodation is limited to Rs 100/- per month for the whole house subject to a maximum monthly rent of Rs 25/- in the case of a C R F and Rs 35 in the case of a G P.

(c) When a sub divisional office is located in a S D O's residence, the rent payable for office accommodation is limited to one third of the rent of the whole house, subject to a maximum of Rs 20 per mensem

(d) In all cases when rent is paid for offices, a certificate must be attached to the first bill of the year that a suitable public building is not available

(e) The greatest caution should be exercised in ordering the destruction of records

As a general rule all important documents such as contracts, agreements with municipalities, etc., and important correspondence should be preserved in perpetuity, and all important documents connected directly or indirectly with accounts or monetary transactions should be preserved for at least 10 years, and should not be destroyed without the concurrence of the C M A

As regards other documents the destruction may be carried out under the orders of the C E subject to the rules in Regulations for the Army in India

(f) C R Es and M L S authorities superior to them are empowered to sanction charges for hot weather establishments and payments not exceeding Rs 2 per man per mensem to menials in receipt of monthly rate of pay for supplying water or dusting

C R Es and M L S authorities superior to them are empowered to incur petty charges for the local purchase of all articles of stationery to the extent of Rs 20 for each transaction subject to a maximum limit of Rs 250 per annum as laid down in Rules for the supply of Stationery and Printing Stores for the Public Service G Es have similar powers to the extent of Rs 15 for each transaction subject to a maximum limit of Rs 200 per annum

C R Es of 1st and 2nd Class Districts are empowered to purchase books, newspapers, and periodicals, to the extent of Rs 120 and Rs 100 per annum, respectively

A Dy C E has similar powers to the extent of Rs 400 per annum This does not include such items as Brigade and Station orders, etc., which may be purchased as required

The E-in-C and C Es have full powers in respect of the purchase of books, newspapers, and periodicals

Payment for publications obtained direct from firms in England will be arranged by the C M A

## SECTION II—M E S PERSONNEL

### 11 Establishment—General

(a) The establishments employed in the M E S are divisible into the following categories —

Permanent Establishments

Temporary Personnel

Casual Personnel

(b) The scales of permanent establishments are sanctioned by the S of S or the G of I (see App A) and are fixed upon the basis of providing only the minimum personnel required for the administration and supervision of all normal engineer services performed by the M E S and for the operation of electrical and mechanical installations and workshops

(c) Temporary personnel to be employed on duties enumerated in sub para (b) above may be engaged as required subject to the conditions laid down in para 15 in order to supplement the permanent establishment irrespective of whether any permanent personnel of a like category exist or not

(d) Casual personnel (which may be defined as all personnel which do not come under the head permanent or temporary) may be engaged on the basis of monthly or daily payment in accordance with the rules laid down in para 16

(e) In the case of works on which large numbers of persons are employed the C R F should apply to the A D M S of the dist for special medical or sanitary assistance the cost of which will be debited against the work concerned

### 12 Officers

(a) The tenure of appointment is 4 years in the case of appointments at Army and Command H Q

No fixed tenure is laid down in the case of the appointments of C R E and A C R E which are regimental appointments an officer will be considered as holding his appointment until he is transferred to another appointment or until another officer is appointed in his place

(a)—contd.

A Colonel must vacate his appointment on attaining the age of 57 or on being promoted Major-General

A Lt -Colonel must vacate his appointment on completing 4 years as a regimental Lt -Colonel, unless he had elected in 1904, for continuous employment up to the age of 55

- (b) For the purpose of appointments, posting, leave, etc., of M. E. S. officers, the district of Burma will be administered by the G. O. C.-in-C., E. C.
- (c) Officers of the R. E. or R. E. (I. A.) are posted to the M. E. S., transferred from the M. E. S., posted to Commands, and transferred between Commands, by the M. S.
- (d) Departmental Officers of the Military Engineering Establishment or the Bk. Dept. and civilian officers are similarly posted or transferred by the E.-in-C.
- (e) Except as specified in (b) above, officers will be posted within Commands to Command H. Q. or dists or transferred between dists by the G. Os. C. in C., and G. Es. and Assistant G. Es. will be posted within dists to stations or transferred between stations in the dists by G. Os. C. Dists
- (f) Privilege leave is granted to officers at Command H. Q. by the G. O. C.-in C. and to officers serving in dists by the G. O. C. Dist, with the concurrence of the G. O. C.-in-C.
- Furlough or combined leave is granted to officers by the G. O. C.-in C. with the prior concurrence of the E.-in-C except in the case of leave on medical certificate
- (g) Provided that the State is put to no expense, an officer of the R. E. or R. E. (I. A.) serving in the M. E. S. may be granted leave in India for three months on full pay by the G. O. C. Dist and by the G. O. C.-in-C. in the case of officers serving at Command H. Q.—
  - (i) Once in his service to pass the prescribed test in Urdu
  - (ii) Once in each rank to qualify for promotion to higher rank
 Such leave may be taken in instalments and will count in the 33 months' duty required to qualify for accumulated privilege leave
- (h) Permanent moves of all officers including arrival from and departure on leave, are to be reported to the F. in C., as soon as possible after the event occurs
- (i) The rules for the submission of confidential reports on officers are issued by the M. S.

(i) -contd

Reports on departmental officers and permanent civilian engineers will be rendered to the E in C on I A F W-1786 in accordance with the same rules

(j) R E subalterns on arrival in India for a first tour of service are attached for a period of three months to a Corps of Sappers and Miners under the orders of the M S. During this period the pay of officers so attached is debited to the M F S grant

### 13 Permanent Establishments—Military

(a) Appointments are made by the E in C from among qualified British N C Os.

Applications from candidates for admission to the Military Engineering Establishment or the Bk Dept will be submitted to the E in C on I A F U 1740

All S D Os except passed apprentices from recognised engineering colleges for whom a specific period of training before appointment may be prescribed will be appointed on probation for a year or more

(b) The promotion of departmental officers W Os and N C Os is regulated by the E in C in accordance with the following rules —

(i) Promotion up to and including the rank of Conductor is by time scale counting from the date from which the individual has rendered continuous service in the I U L

(ii) Promotion to commissioned rank is by selection to fill vacancies individuals being normally considered for promotion according to the length of their permanent service with the M E S

Individuals not employed with the M E S but shown as seconded on the M E S—P W D combined list for purposes of promotion only, will be considered for promotion to commissioned rank at the same time as the individual serving with the M E S next below them such promotions do not affect the M F S establishment

(iii) Promotion in the commissioned ranks is by time scale counting from the date of first commission

(iv) N C Os appointed from the Thomason College, Roorkee are graded in the order in which they pass out

(c) The conditions governing rank promotion are contained in Regulations for the Army in India App XXVII

## (c)—contd

No N C O will be considered for promotion to W O until he is certified by his dist commnnder as in every way eligible for promotion to that rank

No W O will be promoted to commissioned rank until he is certified by the G O C in C as in every way fit to perform the duties of G L or in the case of the Bk Dept , of D S O

(d) Furlough or leave may be granted by the G O C Dist but the concurrence of the G O C in C is required to the grant of furlough  
The appointment of a substitute is not admissible  
Soldiers holding temporary appointments revert to regimental pay and allowances on ceasing to perform their duties preparatory to proceeding on furlough

(e) W Os and N C Os are posted to or transferred between —

- (i) Commands by the E in C
- (ii) Districts by C Es
- (iii) Stations by C R Es

All movements will be reported to the E in C monthly, but casualties causing vacancies on the permanent establishment will be reported as they occur

(f) Confidential reports on W Os and N C Os will be rendered on April 1st to the E in C on I A F W 1784 in accordance with the general rules issued by the M S for confidential reports on officers  
The duplicate report will be retained by the C R E and transferred whenever the W O or N C O is transferred  
On return from furlough the C R E of the dist to which the W O or N C O is posted on return will obtain the duplicate report from the previous C R E

(g) All members of the Military Engineering Establishment of the M E S and Bk Dept are entitled to gratuitous medical attendance in accordance with the rules in the Regulations for the Medical Services of the Army in India

## 14 Permanent Establishments—Civilian

(a) Qualified civilians are appointed as S D Os by the E in C

Postings to and transfers between Commands are made under the orders of the F in C to whom all movements will be reported

(a)—contd

monthly Casualties causing vacancies on the permanent establishment will, however, be reported as they occur

Movements between districts in a Command and between stations in a district are made under the orders of the C. E. and C. R. E. respectively

- (b) C. L.s are vested with full powers subject to financial rules, to appoint, administer and control, all members of the S. O., storekeeper, clerical, drawing, and medical establishments
- (c) All new entrants, except menials, are required to sign I.A.F.Z 2055
- (d) All new entrants will ordinarily be on probation for one year but the period may be extended to two years or reduced or dispensed with at the discretion of the appointing authority
- (e) A S. O. holding an overseer's certificate from a recognised Engineering Institution may be appointed direct to the 1st grade  
Provided that he is fully qualified in every respect and is specially selected, a S. O. may be promoted to S. D. O.
- (f) Lower division clerks, storekeepers, and draftsmen and 2nd grade S. Os who are qualified in all respects, are eligible for promotion to the upper division and 1st grade of the respective establishments to which they belong
- (g) Menials are eligible for gratu compensation allowances which may be sanctioned from time to time by local Govts. for their establishments of the same class on the same rates of pay in the same localities
- (h) All civilians are subject to Civil Service Regulations except as provided for in A.R.I.
- (i) Leave or furlough may be granted by C. R. I.s subject to such restrictions as may be imposed by C. L.s, and substitutes appointed in accordance with Civil Service Regulations
- (j) All civilian members of the M. T. S. are entitled to medical attendance under the conditions laid down in Regulations for the Medical Services of the Army in India
- (k) No alterations or additions may be made to the original entries in service books of S. D. O.s without the authority of the E. in C. In the case of new entrants therefore the date of birth must be carefully verified before entry

## 15 Temporary Personnel

(a) Temporary appointments may be sanctioned (and their salaries varied) up to the following limits of monthly salaries for periods not exceeding two years at a time —

	Rs
by the E in C	450
by the C E or Dy C E	400
by the C R E (1st class)	250
by the C R E (2nd class)	100

on the condition that funds are available that the pay is limited to the maximum sanctioned for permanent employees of the same grade where such permanent grades exist and that appointments required by M E S officers for their own offices are sanctioned by the next higher C F A

Any appointment on a monthly salary of over Rs 450 requires the sanction of the G of I

(b) All temporary employees are required on appointment to sign I A F Z 2055 but the portions relating to liability for Field Service may be expunged. A temporary employee must, however, sign the complete form before appointment to the permanent establishment [see para 14 (c)]

(c) Temporary personnel are subject to the rules contained in Civil Service Regulations although their pay and allowances etc, may be charged to work (see para 17)

(d) Once the entertainment of temporary personnel on pay not exceeding Rs 100 per mensem has been sanctioned by the C R E, the G E concerned may appoint to discharge from and grant casual leave in the sanctioned appointment as regards any individual serving under him

## 16 Casual Personnel

(a) Casual personnel paid at monthly rates may be engaged either for supervision or for work. Sanction of the authority laid down in para 15 (a) is required for each such appointment and the sanctioning authority will specify the maximum monthly rate of pay in each case and the period covered by the sanction.

The G E has power to engage casual personnel for filling appointments sanctioned as above

(b) Casual personnel paid at daily rates may be engaged for work only as required by a G I provided that the labour rates included in the District Schedule of Rates or otherwise approved by the C R E are not exceeded

(c) Casual personnel which is expected to be employed for more than a month should ordinarily be engaged at monthly rates of pay

(d) The entertainment of casual personnel is subject to the conditions that—

- (i) the engagement is limited to the duration of the work, and
- (ii) funds are available from the allotment for the work

(e) Casual personnel for clerical or drawing duties may not be engaged except with the approval of the C E

(f) Payments for overtime require the approval of the C R E

(g) Casual personnel, whether on daily or monthly rates, are not entitled to any pension, or to leave salary or travelling or other allowances, except to the following extent —

- (i) pension or gratuity under certain exceptional conditions specified in Civil Service Regulations or Pay and Allowance Regulations, when admissible, or compensation under the Workmen's Compensation Act (see para 18)
- (ii) the actual cost of transporting their personal baggage in addition to a single fare by rail, road or river including charges for ferry and other tolls by the ordinary mode of conveyance which would be admissible to a Govt servant of the corresponding class in permanent employ, also wages during transit, may be approved by the C R E on joining or in the interest of the work, whereon engaged
- (iii) grain compensation is admissible in accordance with the rule in para 14 (g) to men who are drawing rates of pay which have been fixed with reference to normal circumstances
- (iv) casual leave not exceeding 10 days may be granted by the G E on full or reduced pay, provided there is no extra expense to the State

**Note**—The concessions in (ii) and (iv) above are not admissible to casual labour on daily rates of pay

## 17 Incidence of Cost.

(a) The pay and allowances of all permanent establishment and temporary personnel will be charged in the first instance to the grant for establishment [but see sub paras (b), (c), and (d)]  
 The pay of all casual personnel will be charged direct to the work for which they were engaged

(b) In cases where services are cost accounted e.g., completed electrical and mechanical installations, workshops and manufactures, the personnel may be divided into two main classes as below —

(i) Those employed on administration and supervision duties  
 This class consists of persons above the rank of Superintendent in actual charge and it also includes watch and ward staff  
 Their pay and allowances will be charged to the establishment grant and in costing the installations etc., they are allowed for in the 'on costs' provision

**NOTE**—If a S.D.O. is placed in sole charge of an installation etc., he is not classed as 'supervising'

(ii) Those employed in maintaining and operating the plant, etc.  
 Such personnel may be permanent, temporary, or casual  
 The pay and allowances of permanent and temporary personnel (called Installation Staffs) will, in the first instance, be charged to a separate detailed head of the establishment grant and will be transferred, at the end of each month, as a charge against the installation etc., concerned  
 The pay of casual personnel will be debited directly against the installation etc. concerned  
 In smaller stations it may be desirable, in the interests of economy, to employ some of this personnel part time on other works (e.g. maintenance of internal wiring). In such cases the C.R.E. will decide what proportion of the pay and allowances of permanent and temporary men should remain as a charge against the establishment grant and what proportion of the pay of casual personnel will be charged to such other works

**NOTE**—On the  
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(c) In exceptional cases when temporary personnel, or permanent personnel who have been replaced by temporary personnel are employed solely upon the execution of a work or renewal costing over Rs. 10,000 their pay and allowances which are debited to the establishment grant may be transferred, under the orders of the C.R.E., as a charge against the work

This does not apply to clerical or drawing establishment whose pay and allowances will not be charged to a work except with the approval of the C.R.E.

(d) In the case of minor works maintenance, general charges, and revenue collection, no portion of the cost of the subordinate supervising establishment permanent or temporary, may be transferred to the work concerned

(d)—contd

An exception to the above is that, where the work is carried out by daily labour instead of by contract, the C. R. I. may approve of the pay and allowances of the personnel solely required to supervise the labour being debited or transferred to the work or works concerned when the additional amount of supervision required justifies such a course. This exception does not apply to clerical and drawing establishment.

As regards the personnel employed for meter reading and billing in connection with installations, see para 83 (a)

## 18 Miscellaneous

(a) Unless otherwise provided for the whole time of every servant of Govt is held to be paid for by the State and his pay is his sole legal remuneration.

The receipt of, or attempt to obtain, any commission or consideration, direct or indirect, on account of any Govt business is punishable under the Indian Penal Code.

Exceptions to this rule are given in sub paras (b) (c) and (d), below.

(b) The following rules govern the cases of arbitration by an officer —

(i) He may not act as arbitrator except with the sanction of his senior officer or unless appointed by an authorised court.

(ii) He shall not act as arbitrator in a case connected with his executive office.

(iii) If he acts by private request he shall accept no fees, except as provided in the Civil Service Regulations.

(iv) If appointed by a court of law he may accept the fees which the court fixes.

(c) An officer may accept a prize in a competition for designs.

(d) If appointed by a court to act as a commission to give information on technical engineering points an officer may retain such fees as are fixed by the court.

(e) No member of the M. E. S. shall have a personal pecuniary interest direct or indirect in any Govt work, or in the manufacture supply, or sale of building material.

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(f) The Workmen's Compensation Act, 1923, applies to the M. E. S. All M. E. S. tradesmen, mechanics, and other employees, whether "permanent", "temporary", or "casual", who are paid a monthly wage not exceeding Rs. 300, or are employed on manual labour, are to be considered "Workmen" for the purpose of the Act, while employed on works mentioned in Schedule II thereof.



### SECTION III.—WORKS ADMINISTRATION.

#### 21 M. E. S Operations

(a) The M. E. S incur expenditure under the headings "Works", "Standing Charges", "Establishment Charges", "Tools and Plant Charges", "Suspense", and realise "Receipts", as detailed in sub paras (b) to (g) below

##### (b) Works—

The construction of new engineering works including the purchase of land buildings etc

(i) Major Works are those costing over Rs 10,000 and include, for purposes of budgeting and accounts, renewals estimated to cost more than Rs 20,000 (except E and M renewals for which see para 85)

For purposes of control over expenditure certain major works or classes of major works are classified as "A" or "X"

Class "A" Works are individual works the grants for which will be controlled at A H Q but may be increased locally under the provisions of para 25 (e)—(ii), (v), and (vi)

Category 'X' works are those, the total grant for which, as a class cannot be diverted without reference to A H Q, but may be increased locally under the provisions of para 25 (e)—(i), (ii), (v), and (vi)

The above classification is given by the Q M G when issuing orders for the preparation of the budget or for commencing a new work which has not been included in the budget

(ii) Minor Works are those costing up to Rs 10,000. This does not apply in the case of expenditure on "new" furniture which should be classified under "Head A 6—Furniture" (as opposed to Minor Works) irrespective of the cost involved

(iii) Works costing up to Rs 150 may, at the discretion of the C R E, be treated as repairs

This does not apply to furniture or to internal water, electrical, or sanitary, installations. Alterations to such internal installations costing up to Rs 150 may be carried out as repairs at the discretion of the C R E, provided that the authorised scales are not exceeded

**NOTE**—The term "Internal Installation" (water, electrical, or sanitary) refers to the fittings, wiring, piping etc., in buildings as defined in paras 89 (e) 90 (d) and 79 (l) respectively

##### (c) Standing Charges—

(i) Maintenance in good order of all Govt property in M. E. S charge except installations

(c) (ii) The maintenance and operation of M. E S electrical and mechanical installations for the supply of electric energy, water, ice, etc , including payments for electric energy or water purchased from outside sources and distributed by the M E S  
(See para 80 as regards renewals)

(iii) General Charges—

Payments when so authorised on account of—

Rent for Hired Buildings

Rent for Land

Rates and Taxes

Compensation for quarters, etc

Railway Sidings and Platforms

Care of vacant buildings

Miscellaneous charges (including law charges which are incidental to a work or to the hiring of accommodation, the expenditure on which is debited to Head '50—M E S'

(d) Establishment Charges—

The payment of all charges in connection with the authorised M E S Establishments, also contingent charges including law charges other than those mentioned in sub para (c) (iii) above

(e) Tools and Plant Charges—

The provision and maintenance of such tools and plant as are required for M E S duties

(f) Suspense—

Arrangements in connection with the purchase, maintenance and care, of engineering stores for general stock and in connection with departmental workshops and manufacturing operations a separate accounts record of which is kept by means of a suspense account

(g) Receipts—

The collection ordinarily through the agency of the M A D , of rents for land buildings furniture, etc and of amounts due for the supply of electric energy or water and on account of the sale of Govt property in M E S charge

(h) As a standing arrangement the M E S carry out engineer services for the following authorities under separate budget heads for revenue and expenditure —

(i) The Army generally under the orders of the C in C (conveyed through the Q M G ) G O C in C , G O s C Dists , and C T As subordinate to them

(ii) Army Ordnance and Clothing Factories under the orders of the C -in C (conveyed through the M G O ) and Superintendents of Factories

(h) (ii) The R. A. F. under the orders of the C-in-C (conveyed through the A. O. C.).

(iv) The R. I. M. under the orders of the G. of I. (conveyed through the F. O. C. and Director, R. I. M.)

(i) The Civil administration in the N.W.F.P., under the orders of the Chief Commissioner.

(ii) The Civil administration in Baluchistan, under the orders of the Agent to the Governor General

(viii) The Civil administration in Bangalore under the orders of the Resident

(ix) Civil depts of the G. of I., as regards certain civil works

(i) The M.E.S. may be required to carry out work for the Military Farms Dept., debitible to the budget sub-heads for Grass and Dairy Farms, under the orders of the G. of I. and C-in-C (conveyed through the M.G.O.)  
Similarly the M.E.S. may carry out works debitible to sub-head Remount Depots for Army Remount Dept. under the orders of the G. of I. and C-in-C (conveyed through the Q.M.G.)

(j) The M.E.S. may be required to carry out deposit works on behalf of Cantonment Authorities. They may also do so on behalf of any public body or private person or persons  
The prior consent of the G.O.C. Dist. will be necessary if the cost of work does not exceed Rs. 10,000, and of the G.O.C.-in-C if the cost exceeds Rs. 10,000

**Note** — If it is considered desirable in the public interest general approval may be accorded by the G.O.C. Dist. to enable the M.E.S. to undertake deposit works up to Rs. 10,000 without reference to him

If the cost exceeds Rs. 2,00,000 the prior consent of the C-in-C must be obtained through the Q.M.G. In the case of work for the Home Govt. the prior sanction of the G. of I. is required

## 22 Conditions governing the Execution of all work

(a) No engineer service can be put in hand nor may any liability be incurred in connection therewith, until the following fundamental conditions have been fulfilled —

(i) "Administrative Approval" of the competent administrative authority must have been accorded to its execution at a stated cost

(a) (ii) "Technical Sanction" must have been given to a detailed estimate or requisition by competent engineer authority except as specified in M E S Account Code

(iii) "Allotment" of funds must have been made to cover the expenditure during the year

(b) On the ground of urgent military necessity, when reference to a C F A would entail dangerous delay, the O C Station, A O C, local representative of the R I M, or Superintendent of Army Factory, or any authority superior to them, is empowered to order the commencement or continuance of any engineer service, without any of the conditions specified in (a) above having been fulfilled, provided that he furnishes an order in writing to the engineer officer concerned and forwards at once a copy of his orders to superior authority, with an explanation of his reasons for giving the orders and an estimate obtained from the engineer officer of the liability incurred

A copy of the orders, etc., will be sent by the engineer officer to superior engineer authority

(c) In the case of imminent danger to buildings, etc., or of breakdown of a supply from an installation, when a reference to competent authority would be seriously detrimental to the public service, the local M E S (or P W D) officer will take such steps as he considers necessary to protect Govt property or the inhabitants, etc., or to ensure supply being maintained as far as possible, but he must at once report the facts of the case to superior engineer authority, stating the liability he is incurring

(d) Before an engineer service is put in hand in accordance with sub-para (a) above, the authorities for administrative approval, technical sanction, and allotment of funds, will be communicated to the M A D Unit Accountant (or accounts clerk) concerned (see also M L S Account Code)

Where work has been put in hand under the rules contained in sub paras (b) and (c) above a copy of the report to higher authority will be communicated to the M A D Unit Accountant (or accounts clerk) concerned in such cases it is the duty of the engineer officer concerned to obtain the fulfilment of the rules laid down in sub-para (a) above as rapidly as possible

(e) If a C M A is of opinion that one (or more) of the conditions prescribed in this para has not been fulfilled his decision must be accepted and action taken accordingly Meanwhile he is empowered to pass charges provisionally, but, if undue delay occurs in fulfilling the conditions, he should . . . the matter . . . ad ministrative authority

## 23 Administrative Approval

(a) Administrative approval is the decision of C T A to carry out a particular engineer service at a specified cost

Administrative approval will (except as stated below) always be conveyed in the form of a letter, and the source from which funds are to be provided must be specified. It should also be stated whether the work is authorised or unauthorised [see (c) below], if authorised the authority should be quoted, and if unauthorised the reasons for according administrative approval should be specified.

The estimate of cost, which must embrace all expenditure to which Govt is likely to be committed, must have been accepted in every case by the engineer adviser to the authority concerned.

In the case of maintenance etc., sub heads the Schedule of Demands is the "estimate of cost", when an allotment is given on any such sub head it implies administrative approval to the execution of work to that extent, and no formal letter of approval is required.

If an approved work is not commenced within five years of the date of approval fresh administrative approval must be obtained.

Copies of administrative approvals to major works are to be communicated to the E in C and the C E concerned who are responsible for issuing such technical instructions as may be needed.

(b) The powers of administrative approval to works, in respect of funds which are placed at their disposal are given to the authorities specified below subject to the conditions stated in this para.

In the case of maintenance etc., sub heads all allotments made by A H Q convey administrative approval [see (a) above] and further administrative approval is therefore, not required.

Authority	For Authorised Works Rs	For Unauthorised Works Rs
A G O C in G Q M C in the case of districts or services directly under A H Q (except those under A O C and except Army Ordnance and Clothing Factories and Grass and Dairy Farms under M G O)		
M G O and A O G in respect of services under their control	5 00 000	10 000
In the case of Ordnance Inspection Grain Crushing Centres and Ghee Inspection Centres a bulk allotment of funds will be made by the Q M G at his discretion to the M G O		
B F O G and Director R I M	2 00 000	5 000
C G O C Dist	10 000	2 500
D Directors at A H Q D G I M S E in G Commandant Staff College	10 000	2 500
E G O G or O C brigade or brigade area	1 000	500

(b)—contd

A thority	For Authoris 1 Works R.	U authoris el Works F.
F	—	—

G Superintendents of Army Ordinance and Clothing Factories	200	100
	400	200

Note.—The above amounts are exclusive of departmental charges

(c) An authorised work is one that has been authorised by Government in the regulations or by separate orders of general or specific application. In addition any work that it is customary to provide for troops etc e.g. water supplies temporary cookhouses in standing camps etc may be regarded as authorised.

An unauthorised work is one that does not fall within one of the above categories and may only be approved if exceptional local conditions justify the necessity or is an important experimental measure but unauthorised works should not be approved if the effect of such approval would be to introduce new practice or change of scale.

Note.—In cases where the administrative approval of the G of I is required to one or two particular items (unauthorized) of a major work which would otherwise be within the powers of a lower C F A it will not be necessary to send the whole of the plinth area or abstract estimate for the approval of G of I.

In such cases full details (including cost) of the item or items for which the approval of the G of I is required will be sent forward on I A F W.1792 and the forwarding letter will also state the full amount of the plinth area or abstract estimate for the whole work.

The administrative approval accorded by the G of I to the unauthorized items will be attached to the administrative approval subsequently accorded by the C F A concerned to the whole estimate including the unauthorized items.

(d) A work involving new construction shall be considered as part of a larger project if it is one of a number of works in a station or area necessitated by a change in the location of a unit or units or by some change in plan or policy. In such cases all the works in the station or area to which Government is committed by the change will be considered as one project for the purpose of obtaining administrative approval.

For example —

(i) A unit of Sappers and Miners is moved to a new station. This commits the Government to the erection of —

British Officers' quarters

Married W O's and N C O's quarters

Indian Officers Quarters and Mess

Indian troops lines

The work on these items may be spread over a number of years but they are to be regarded as one project.

## (d) (ii) The construction of a road

This cannot be administratively approved in portions if, once the road is commenced Government is committed to its completion

(iii) It is necessary to purchase or build a number of officers' quarters in a station not on account of a unit having moved there but merely owing to shortage of accommodation

The expenditure has to be spread over a number of years owing to lack of funds

The purchase or erection of each bungalow may be treated as a separate project for purposes of obtaining the administrative approval of the G of I provided that the purchase or erection of one bungalow does not commit Government to the purchase or erection of others and has not arisen as the result of any change in plan or policy

## (e) In the case of works involving reconstruction the same considerations as in (d) above will apply

If the reconstruction is not due to a change in the location of units or portions of units or to some change in plan or policy, and if the reconstruction of a portion of a set of lines or of a road etc does not commit Government to reconstruction of the whole set of lines or road etc then administrative approval to the reconstruction of the portions which are more urgently required may be obtained separately each portion being treated as a separate project. In such cases it is not necessary to mention that the reconstruction of further portions is contemplated in future years

It is not permissible to divide into two or more projects the reconstruction work on any one set of lines in any one financial year

## (f) With a view to guarding against unduly heavy commitments in an ensuing year authorities under A may not accord administrative approval to any new work not included in the budget the cost of which exceeds Rs 2 00 000 without the concurrence of the T D (M F) at A H Q (to be obtained through the Q M G in the case of G O S C in C)

Similarly the T O C and Director R I M may not accord administrative approval to any new work not included in the budget the cost of which exceeds Rs 1 00 000 without the prior consent of the G of I

## (g) The construction or purchase of officers' quarters and messes requires the administrative approval of Government

Any increase in capital value due to the execution of any additions and alterations to officers' quarters and messes and of lady nurses' quarters also requires the administrative approval of Government except that —

(i) additions and alterations within the authorised scale of accommodation may be approved by authorities under "A" and "B" up to Rs 1 000 and under "C" up to Rs 200

(g) (ii) Where the general electrification or provision of water supply, sanitary installation, or drainage, to a military station is approved, such connections, fittings, etc., as are needed to officers' or lady nurses' quarters or officers' messes, within the authorised scales, may be considered as authorised and the estimate may be administratively approved by the C.F.A., up to the limits specified in (b) above for authorised works, provided that no special distribution mains are laid to such quarters and messes

(h) Additions and alterations to defences are to be regarded as unauthorised works and may only be approved by the authorities under "A", "B", 'C' and "E", subject to the rules in para 68 and to the condition that in the case of all defences, the prior concurrence of the G.O.C. Dist is obtained

(i) The supply of furniture may only be authorised on the condition that no addition to sanctioned scales is involved

(j) The purchase or relinquishment of land or of any interest in land or of any other immovable property (other than as prescribed in para 37) which necessitates negotiations with another department of the G of I a local administration or a public body, requires the administrative approval of the G of I

(k) Land required for a temporary purpose may be hired and accommodation for any individual entitled to be housed by the State or for any authorised purpose may be hired or appropriated under the provisions of the Cantonments (House Accommodation) Act No VI of 1923 (subject to the rules in para 43) on a lease not extending beyond 10 years under the orders of authorities under 'A' and "C" provided that no suitable Government land or buildings are or are likely to be made available for the purpose  
All other agreements for hire other than on monthly tenure require the approval of the G of I  
As regards hiring of buildings for R.I.V see App F

(l) If the cost of an engineer service is beyond the limits of administrative approval of a particular C.F.A. it may not be subdivided and carried out in two or more portions in order to bring it within his financial powers

## 24 Technical Sanction

(a) Technical sanction is the sanction of "Competent Engineer Authority" [see (b) below] to a detailed estimate or a requisition for any work, etc., to which administrative approval has been accorded.

(b) The Competent Engineer Authority for according technical sanction to detailed estimates or requisitions, accepting contracts, etc., within specified limits, is given in the table below:—

Description of work, etc.	E in C	C E	Dy O E.	C P E 1st class	C. R. E 2nd class	G E	REMARKS
	Rs.	Rs	Rs	Rs	Rs	Rs	
(i) Major and Minor Works (including sub works or projects) All renewals except E & M. [see (ii) below] (a)	F P	5 00 000	2 00 000	1 00 000	25,000	5 000	(a) All technical sanctions to detailed estimates for major works or sub-works of major works are to be communicated to the C. E. and, in the case of works sanctioned by the S of S or the G of I, also to the E in C (C E, R. A. F in the case of R.A.F works—see also App E)
(ii) Maintenance—Buildings Communications etc (excluding renewals see (i) above) Maintenance and Operation Installations (excluding renewals see (iii) below) Temporary Establishments subject to rules governing their entertainment	F P	F P	F P	F P	25 000	5 000 (b)	(b) Except for Establishment
(iii) Installations—Renewals	F P	10 000	6 000	3 000	3 000	N.M.	
(iv) Purchase manufacture and repair of Tools and Plant (except as in (e) below) subject to the Stores Rules (Financial Regulations for the Army in India) (c)	F P	50 000	2,000	10 000	2 500	200	(c) The purchase of motor cars requires the administrative approval of the G of I, of motor cycles that of the E in-C, and of other mechanical transport that of the Q.M.G.
(v) Purchase of Camp equipage and furniture for inspection bungalows and offices.	F P	10 000	1 000	500	100	N.L.	
(vi) Manufacturing operations under the Head Suspense	F P	F P	F P	F P	F P	A.U.	

Note.—The abbreviation F. P. denotes full powers within the allotments made to the M. E. S officers concerned.

(b)—contd

Description of work etc.	I. In-C	G. E.	Dy G. E.	G. R. E. 1st class.	G. R. E. 2nd class.	G. L.	REMARKS
	Rs	Rs.	Rs	Rs	Rs	Rs	
(1) Acceptance of contracts subject to the rules regarding contracts and to the Stores Rules (Financial regulations for the Army in India) (d)	F P	F P	200 000	100 000	25 000	5 000	(d) As regards execution of contracts see App M  The manual for the guidance of officers of the P.W.D. in their relations with contractors applies also to the M.E.S.
(2) Disposal or write off of all unserviceable or surplus stores tools and plant furniture or materials obtained from dismantled buildings (e)	F P	F P	F P	25 000	10 000	A/I	(e) Amounts represent book values
(3) Losses attendant upon disposal of stores Unavoidable losses of stock or in connection with manufacturing and building operations Losses due to writing down stores to market rates (f)	F P	F P	F P	25 000	10 000	VU	(f) Adjustments to be made against the work concerned or against suspense provided that the loss is not of such a nature as to necessitate enquiry when procedure indicated in Financial Regulations for the Army in India will be followed
(4) Adjustment of a loss against suspense by transfer to Head A 9—Losses (g)	50 000	25 000	25 000	10 000	1 000	A/I	(g) When adjustment of the loss against suspense would unduly inflate the rates for materials

Note.—The abbreviation F. P. denotes full powers within the allotments made to the M. E. S. officers concerned

- (c) For the payment of General Charges no estimates are required. Provided that these charges have been authorised by the regulations or by the orders of C. F. A., M. E. S. officers have full powers of making payments within their allotments.
- (d) A G. E. may allow an S. D. O. during the former's absence from his permanent station, and an Accounting S. D. O. at an out-station, to anticipate sanction to emergent repairs up to Rs. 200 in each case. The S. D. O. will pass the requisitions subject to G. E.'s approval and the G. E. will scrutinize them and sign them, if approved, at the earliest opportunity. Out-station S. D. Os. must forward the requisitions for G. E.'s approval without delay.
- (e) An officer officiating as E.-in-C., C. E., or Dy. C. E., will exercise the full powers given in sub-para. (b) above.  
An officer officiating as a C. R. E 1st or 2nd class will be restricted to the powers of the next lower appointment.  
A C. E. may authorise any officer by name to exercise any powers up to those of the next higher grade, but not exceeding the powers of a C. R. E. 1st class. Any enhancement of powers above those of a C. R. E. 1st class requires the sanction of the E.-in-C. The C. E., N. O., may authorize the A. C. R. E., N. C. Park, to exercise the powers of a C. R. E. 2nd class  
The powers of the holder of any appointment, whether permanent or officiating, may be reduced by his immediate superior, but in such cases a report must be made to the C. E. (or Dy. C. E.) in the case of G. Es. and to the E.-in-C. in the case of C. R. Es.
- (f) The powers authorised in sub-para (b) above, when applicable, will be exercised by M. E. S. Officers in all cases, whether work, etc., is executed on behalf of the Army, R. A. F. (see App. E), Civil administrations, etc., or for deposit works.

### 23. Provision of Funds for Engineer Services.

- (a) Funds for engineer services are provided in the various budgets of the administrative authorities concerned. When engineer services are executed by the P. W. D. on behalf of the Army, etc., funds are provided under 50 M. E. S. As regards deposit works see para. 35.
- (b) In the case of works, an allotment for an individual major work, which has been included in the published budgets, may be taken as authority for incurring expenditure, provided that administrative approval and technical sanction have been accorded.

## (b)—contd

Lump sum reserves are provided for unforeseen expenditure on major works and for expenditure on minor works. From these reserves allotments may be made to specific works, or lump sum amounts for minor works may be placed at the disposal of officers competent to accord administrative approval to the execution of specific works.

(c) Grants for Standing Charges, Establishment and Tools and Plant Charges, and Suspense, are placed at the disposal of the Q M G, G O's C-in C and G O's C Dists, for distribution to the M E S.

(d) The Q M G, acting on behalf of the C-in C, may carry out any re appropriations whatsoever within the grant for 50 M E S except from the provisions for Home expenditure.

The M G O, the A O C, and the G O C and Director, R I M, have similar powers in regard to their budgets.

Any transfers between budgets require the sanction of the G of I.

(e) Subject to the provisions of paras 29 and 85, a G O C in C may carry out the following re appropriations —

(i) Between Category X works within any one detailed head of 50 M E S whether in the budget or sanctioned subsequently. Re appropriations between different detailed heads so far as Category X works are concerned require the prior approval of the Q M G.

(ii) From minor to major works

(iii) Between the heads of Standing Charges

(iv) From Suspense to Standing Charges

(v) From Suspense to major works

(vi) From major works (other than Class A or Category X) to Suspense

(vii) Between any major works and between major works and reserve for major works except that the prior approval of the Q M G is required to the transfer of funds from Class A or Category X works.

(viii) Between the detailed heads of minor works

(f) A G O C Dist or a local Govt under its own rules (in respect of Head 50 M E S) may carry out re appropriations between major works in progress, other than those marked Class A or a group marked Category X up to a limit of Rs 50,000 for each work during the year and also between the detailed heads of minor works.

(f)—contd

The Superintending Engineer, Simla Imperial Circle, and a local Govt may sanction re-appropriations within the grants placed at their disposal under main heads B, C, and D, except that the provisions of para 83 (d) will apply in respect of re-appropriations affecting the renewals sub-head of main head C.

(g) The L-in C, i C L, and i C R L, have full powers of re-appropriation, within the grants placed at their disposal, between the sub and detailed heads under Maintenance—Buildings, Communications, etc., Maintenance and Operation—Installations (except as regards renewals—see para 83), General Charges Establishment Charges, and Suspense, respectively.

The E-in C may re-appropriate between grants allotted to Commands (or to Independent Distts) under these heads. The C Es may similarly re-appropriate between grants allowed to dists.

Demands for funds under these heads will therefore, be received and dealt with through purely M E S channels. This does not, however, affect the demands for re-appropriation between the different main heads of Standing Charges which will be governed by sub-para (e).

In the case of renewals which affect capital values (see M L S Account Code) the necessary re-appropriations between the maintenance sub head concerned and works will be carried out by the C R E.

Similarly the C R E will carry out re-appropriations from Suspense to Sub head A—9 Losses when the transfer has been sanctioned by competent engineer authority [see para 24 (b) (x)].

(h) Where a local Government is concerned, their prior concurrence is required to any re-appropriation.

(i) All re-appropriations and allotments affecting major works, or transfers between main budget heads are to be reported immediately to the Q M G.

(j) All re-appropriations or allotments except those from reserves, are subject to the condition that a certificate is obtained from the M A D Unit Accountant concerned to the effect that funds are available. The certificate of the Unit Accountant will be countersigned by the Audit Officer when the latter is on the spot.

All re-appropriations and allotments will, however, be subjected to audit scrutiny by Audit Officers (M F S).

(k) If the orders of the Government on the budgets under 50 M E S, 48-Army—R A T, 48 Army—Ordnance and Clothing Factories, and 49 Marine, have not been received by the commencement of the financial year, expenditure may be incurred, except as regards major

(k)—contd

works not in progress, on all the items and within the amounts provisionally notified by the Q M G, A O C, M G O, or F O C and Director, R I M as having been accepted by the C in C (Marine Dept in the case of R I M works)

(l) Funds which are not required for the purpose for which granted, or which have otherwise become available, and which are not required to be re appropriated for other purposes for which they can be made available under rule, are to be surrendered to higher authority at once

## 26 Changes and Excesses in Estimates

(a) The following excesses over the amounts administratively approved are permitted in the case of all works except those which are carried out on a "Revised Estimate" [see sub para (e) below] or on such items as a "Recast Estimate" as come under the heading of a Revised Estimate" [see sub para (f) below] —

(i) The total amount of the detailed estimate (or estimates) sanctioned against any particular item of an approved administrative (plinth area or abstract) estimate may exceed by up to 5 per cent but no more the amount administratively approved for that item this margin is permissible even though the administrative estimate represents the maximum amount that can be approved by the C T A concerned

**NOTE**—Engineer officers should bear in mind that the excess should include an allowance for excesses over estimate rates in cases where there is reason to anticipate that contractors may tender at higher rates

(ii) The total amount of the expenditure on any particular item of an approved administrative estimate may exceed by up to 10 per cent but no more either the amount administratively approved for that item or the total of the detailed estimate (or estimates) sanctioned against that item whichever is less

(iii) If excesses greater than those permitted in (i) and (ii) above occur, then the L in C (in the case of works approved by the S of S or the G of I) or the C E (in other cases) may meet the excess by transferring savings that have actually occurred on completed items of the same administrative estimate or by ordering specified savings to be effected on other items of the same estimate. Such transfers will increase the amount entered in the administrative estimate against the item

## (a) (iii)—contd

concerned by a corresponding and equal decrease in the other item (or items)

**NOTE**—When applying for such transfers of savings to meet excesses the Engineer Officer concerned should state briefly the reasons for the excesses

(iv) Savings may be transferred by the E in C or C E, as described in (ii) above, for the purpose of carrying out items not included in the original estimate provided that the additional work is necessitated by engineering reasons which could not be foreseen when the original estimate was prepared and is definitely contingent upon the actual execution of the original work

(v) The E in C or C L may similarly transfer savings for the purpose of carrying out work not included in the original estimate which comes under the headings "separate" or "supplementary" [see sub paras (c) and (d) below]

In all such cases a separate or supplementary estimate must be prepared and the administrative approval of C F A obtained

When forwarding such separate or supplementary estimate to the administrative authority concerned it should be definitely stated that the work can be wholly (or partly) financed from savings on the original work

(vi) The utilization of savings is in all cases subject to the following rules —

The total expenditure on the whole work must not exceed the amount administratively approved by more than 10 per cent

The sum of all detailed estimates (including requisitions) sanctioned against the whole work must not exceed the amount administratively approved by more than 5 per cent

(vii) Permissible excesses do not require formal confirmation by the C F A or higher authority

## (b) Fresh administrative (Plinth Area or Abstract) Estimates

If administrative approval has been accorded to a work and the work has not yet been commenced a "Fresh Estimate" must be prepared and fresh administrative approval of C F A obtained in the following cases —

(i) If it appears probable that the excesses permitted under sub para (a) above will be exceeded

(ii) If changes or additions are found necessary on account of administrative reasons

## (b)—contd

A "Fresh Estimate", when approved, cancels the original estimate.

## (c) Separate Administrative Estimate.

If, after the work has commenced, changes or additions are necessitated by revisions of scales or establishments, etc., which were sanctioned after the work was administratively approved, then a "Separate Estimate" must be prepared and separate administrative approval accorded by the authority competent to accord approval to the amount of this Separate Estimate [see also para 61 (e)]

A report of such approval will be sent to the authority who approved the original estimate. When a completion report is rendered for the original portion of a project to which one or more "Separate Estimates" have been added, then this report should include references to all approvals affecting such Separate Estimates and also to any additional works (necessitated by further revisions of scales or establishments, etc.) which may be under consideration.

**NOTE 1**—The incidence of cost of a Separate Estimate will always follow that of the Original Estimate even though the amount of such Separate Estimate may be less than Rs 10,000.

**NOTE 2**—Where revisions of scales or establishments, etc., necessitate considerable alterations or additions to buildings, etc., already included in the original estimate it may in some cases be found preferable to prepare a "Recast Estimate" [see sub para (f) below]

## (d) Supplementary Administrative Estimate

If, after a work has been commenced, changes and additions are necessitated on account of administrative reasons other than those referred to in sub para (c) above, then a "Supplementary Estimate" will be prepared and administrative approval must be accorded by the C I A who is competent to accord administrative approval to the entire work (including both original and supplementary estimates).

such cases the C F A  
has been necessitated

The original and any supplementary estimates will be treated as a single estimate for the purpose of dealing with excesses and savings under sub-para (a) above.

## (e) Revised Administrative Estimate

If, after a work has commenced, an excess beyond the permissible limits referred to in sub-paras. (a) (i) and (ii) above, which cannot be met by savings on other items, occurs or appears likely to occur on account of engineering reasons, then a report will be made at once to the engineer adviser of the authority who approved the work. If there is still time to curtail the work, or to effect modifications, his orders should be obtained, if no modification is ordered a

## (e)—contd

"Revised Estimate will be prepared and revised administrative approval of the C.F.A obtained

No excess is allowed over a 'Revised Estimate' [see sub para (a) above]

If the excess comes to light at such an advanced stage as will render the submission of a Revised Estimate purposeless, it will be referred at once to C.F.A for sanction. In such cases reasons for the excess will be fully explained

## (f) Recast Administrative Estimate

Cases may occur in which an administrative estimate has to be recast after work has been commenced, on account of — either

both administrative and engineering reasons  
or

the review of the whole scheme for purely administrative reasons, at a time when certain items of the project are completed and others are in progress

In such cases a Recast Estimate will be made in two parts Part I will consist of the items which should come under the heading of a Revised Estimate [see sub para (e) above] and will include —

(i) Items on which work has been completed

(ii) Items on which work is in progress

(iii) Items which were included in the original estimate and are re submitted with revision of costs only

As regards (i) and (ii) above these may or may not have been altered from the original provision but they must be treated as revised when recasting the estimate

Each item in Part I should have an entry in the remarks column giving brief reasons for its inclusion in that part (e.g. work completed, original rate inadequate etc.)

No excesses are allowed over items in Part I

Part II will consist of items which normally fall under the heads "Separate" [see sub para (c) above] or "Supplementary" [see sub para (d) above]

(g) In the case of administrative estimates comprising several items of work it is not necessary to prepare detailed estimates (or requisitions) for all items before commencing work on any one item

(h) If any doubt exists as to the fulfilment of these conditions the approving C.F.A must be afforded an opportunity of reviewing the whole scheme

## 27 Demands for Engineer Services

(a) Demands for new works will be submitted to the O.C. Station, local head of service or dept., or C.E.R.A.G. who if he considers that the demand is a necessary one, will obtain an approximate estimate from the local M.L.S. officer accompanied by a statement as to whether the work is authorised or not and will proceed as indicated below [see also para 28 (c)]

(b) If the amount of the estimate lies within his competence the O.C. Station etc. will either approve the execution of the work if he can provide the funds from his grant for works or he will order it to be placed on the list of works awaiting execution.

If the work is unauthorised and beyond his powers but within his powers for unauthorised works he will obtain the approval of competent authority before allotting funds or placing it on his list of works awaiting execution.

If he has no funds available and the demand is of such an urgent nature that in his opinion it cannot be delayed until he obtains funds in the ordinary course he will forward the demand to higher authority with the request for a special allotment.

(c) If the demand is beyond the competence of the O.C. Station etc. he will forward it to higher authority accompanied by the approximate estimate and a statement indicating the necessity for the work.

The procedure indicated in sub para (b) above will be followed and the authority competent to a card administrative approval to the work will if he is unable to make an allotment forthwith signify his acceptance of the necessity for the demand or otherwise.

In the case of a work requiring the administrative approval of the G.O.I. or S.O.S. the necessity or otherwise may be accepted on behalf of the C in C by the Q.M.G.M.G.O. or A.O.C. as the case may be but the consent of the G.O.I. must be obtained in cases where negotiations with local or other Governments Indian States public bodies companies etc. are involved.

(d) The local M.L.S. officer will on behalf of the O.C. Station local heads of services or depts. maintain a register of the works awaiting execution under the following heads —

(i) List of major works the necessity for which has been accepted by the G.O.C. in C Q.M.G.M.G.O. A.O.C. Marine Department or F.O.C. and Director R.I.M.

(ii) List of minor works within the competence of the O.C. Station etc.

(iii) List of minor works beyond the competence of the O.C. Station etc. the necessity for which has been accepted by competent authority.

(d)—contd

Similar registers will be maintained by the G Es and C R Es on behalf of their commanders or of officers to whom they act as engineer advisers.

The C E will maintain a register of major works on behalf of the G O C-in C and the E-in C, a register on behalf of the Q M G, M G O, A O C, and Marine Department.

All registers will be reviewed periodically, and items the necessity for which no longer exists will be removed under the orders of the authority who originally accepted them.

- (e) Directors and heads of services at A H Q and the D G I M S will maintain their own registers of minor works which are beyond the competence of their subordinate officers. When they desire to allot funds they will accord administrative approval or, if beyond their competence in the case of unauthorised works, they will obtain the administrative approval of the C F A concerned.
- (f) Demands for repairs will be made on the local M E S officer by the O C Unit or local head of service or department, but in the case of barracks such demands, unless of an urgent nature, will only be considered at the quarterly barrack inspection (*see Regulations for the Army in India*)
- (g) Demands for the provision of accommodation will be submitted to the O C Station or local head of service or department, and if there is no Govt accommodation available, the M E S will hire the accommodation required under the orders of C F A (*but see para 43*)
- (h) Demands other than from officers, for the payment of compensation in lieu of or for inferior quarters will be submitted through the O C Unit to the local M I S officer who will be guided by the regulations on the subject.  
As regards officers see Para 42
- (i) The M E S carry out all their duties in accordance with the regulations and the orders of competent authority. Any demand for changes in the regulations, scales of accommodation, etc., is to be referred to the Staff or the administrative authority concerned, and not to the M E S.  
The M E S will, however, advise the Staff, etc., regarding the effect and cost of any proposed changes.

## 28 Budgets for Engineer Services

- (a) Budgets for Engineer Services are based upon the Schedules of Demands which will be prepared as indicated below

(b) For other than new major works the following Schedules of Demands will be prepared by C R I's under the orders of G O's C Dist's —

(i) For the Army and for the Army Dept's in the forms shewn in App B, submitted to the C I

The Establishment and Suspense portions of the Schedule of Demands for M E S will be checked by the Command and District Controllers concerned and a remark that this has been done will be made on Forms E and G (see App B)

The Establishment Schedule of Demands for the E-in-C's Branch will be checked by the M A G

(ii) For 41—Civil under the E-in C in prescribed budget form, submitted to the E-in C through the C E

(iii) For Civil works executed by the M F S on behalf of the Civil administrations specified in para 21(h), submitted to the Secretary of the local administration concerned in the form required by him

All Schedules must be despatched not later than July 29th. The C E will take steps to obtain similar Schedules from local administrations for works executed by them on behalf of the military services

Schedules for an independent district will be despatched direct to the E-in C

The Schedules for the Simla Imperial Division will be submitted to the E-in C by the Superintending Engineer

(c) Demands for new major works will be dealt with as follows —

(i) For services other than R A F Army Ordnance and Clothing Factories Inspection Sections, R I M Medical Store Depots, Grain Crushing Centres, Ghee Heating Centres and technical buildings for Arsenals and Ordnance or Clothing Depots, the lists of major works [para 27(d)] will be considered by the Q Staff at Dist H Q in consultation with the C R E

A consolidated list will then be prepared in duplicate on I A T W 1775 for the approval of the G O C Dist who will enter his recommendations thereon in order of urgency and send one copy of the form to Command H Q by July 25th

In the case of independent dist's the form will be sent to the F in C

(ii) As regards works required for Training and Educational Institutions and Units controlled directly by A H Q, the following procedure will be observed —

*New Major Works originated at A H Q —*

After the necessity for the service has been accepted by all the heads of the branches concerned, the branch at A H Q which is responsible for the inception of the scheme will ensure that full details are furnished to the Q M G's Branch (Director of

## (c) (ii)—contd

Movements and Quartering) by May 15th to enable that Branch in consultation with the E in C's Branch to issue, not later than June 1st, full instructions to the H Q of the Command for consideration of details and preparation of the appropriate estimates.

Command H Q will then enter an item for the scheme with a provisional allotment in their Schedule of Demands. The final allotment will be decided subsequently at A H Q in accordance with the usual procedure with regard to allotments generally.

*New Major Works except accommodation for officers, originated at the station—*

Demands will be submitted direct by the local representative to the Branch concerned at A H Q by April 1st. The latter, if they accept the necessity for the work, will communicate full details to the Q M G's Branch by May 15th, and Q M G's Branch will take necessary action as in the case of new works originated at A H Q.

As regards accommodation for officers the procedure laid down in (i) above will be followed.

- (iii) In the case of works required for Inspection Sections Medical Store Depots Grain Crushing Centres Ghee Heating Centres and technical buildings for Arsenals and Ordnance or Clothing Depots, I A F W 1776 will be completed by the local head of the service or dept concerned, in consultation with the C R E, and sent through departmental channels to the head of their service or dept by July 25th. The head of the service or dept, after recording his remarks will pass the forms to the E in C by August 31st.
- (iv) Demands for 41—Civil under the E in C will be embodied by C R Es in their Schedules of Demands.
- (v) Demands for works ~~except those mentioned in (i), (ii)~~ specified in part by administrative officers, after the Secretaries of the I C 25th.
- (d) From the Schedule of Demands received from C R Es and local administrations, and from demands for new major works referred to in (c) (i) above, the C E will prepare, under the orders of the G O C in C Schedules of Demands for other than Civil Works in the form shown in App B and submit it to the E in C not later than August 31st.
- (e) From the Schedules, etc., referred to above the E in C will prepare the following Schedules of Demands by October 1st in consultation with branches of A H Q concerned—
  - (i) For 50—M E S submitted to the Q M G

(e) (ii) For 41—Civil under the L-in C submitted to the Dept of Industries and Labour through the F D (M F) and the Army Dept

After acceptance by the C-in C and by the I D (M F) the Schedules for 50—M E S will be incorporated in the General Estimates for Military Services

(f) The Schedule of Demands for Army Ordnance and Clothing Factories will be prepared, on the forms prescribed in App B, by the Superintendents of Factories, and submitted through the C Es concerned so as to reach the M G O by September 1st. No provision for minor works will be made therein as a lump sum for all factories will be included in the consolidated Schedule to be prepared by the M G O

The consolidated Schedule will be passed to the L-in C for scrutiny

After acceptance by the C-in C and by the I D (M F) the Schedule will be incorporated in the General Estimates for Military Services }

When the General Estimates have been passed by Govt the M G O will notify to C Es in detail for each area the grants as distributed by him under the main heads

As soon as the Army Ordnance and Clothing Factories budget is finally approved it will be arranged by Accounts Dists by the M G O and a copy will be sent to the Q M G for issuing it as an appendix to the M E S budget

See also App D )

(g) The detailed rules regarding the preparation etc of the Schedule of Demands for R A I and R I M works are contained in Apps E and F respectively. The forms prescribed in App B will be used for the purpose

(h) When the preliminary estimates for <sup>30</sup> M E S have been approved by the F D (M F), the Q M G will communicate the provisional grants and allotments to Commands and Independent Dists, who will at once proceed to prepare the detailed budgets by dists etc and submit them to the Q M G by February 15th

C Es will inform local administrations of the amounts passed in respect of works to be executed by them on behalf of the Army etc Local administrations will prepare their own budgets and pass them to the C F concerned for incorporation in the Command budget

| | |

(i) The detailed budgets will be checked and scrutinised by the Q M G and the F D (M F) and modified where necessary with reference to the figures adopted in the final military estimates

(i)—contd

When the military estimates for the year are approved by Govt the detailed M E S budgets will be issued by the Q M G to all concerned as soon as possible after April 1st

The budget for 41— Civil Works—Central under the E in C will be prepared by the E in C and after approval by the F D (M F) and the Dept of Industries and Labour will be issued by him to all concerned

(j) Budgets for works executed by the M E S on behalf of the Civil administrations specified in para 21(h) will be prepared by the Secretaries to the Govts concerned under their own rules and issued to all concerned copies being sent to the E in C and to any C L and C R E affected

## 29 M E S Budget Control

(a) Careful budget control is essential in order to ensure that grants are economically spent and that expenditure is spread evenly over the periods during which work is possible. Every effort is to be made to avoid a rush of expenditure at the end of the year.

(b) Before deciding upon the programme of new major works for the year the capacity for expenditure of each dist should be considered. Once a new work has been commenced it should be pushed through to completion as rapidly as possible with due regard to economy. Available funds are to be expended on pushing on works in progress and not on commencing new works. Better results are obtained by concentrating on a small number of works than by dissipating funds over numerous works.

(c) In the case of the abandonment of a Major Work for which provision has been made either in the Budget Estimates or from A H Q reserves the funds provided will be surrendered to A H Q as early as possible.

(d) The diversion to minor works of funds granted for major works has the effect of slowing down major works and may only be sanctioned by the Q M G.

(e) If it can be shown that any funds which have been provided for major works or stock in any year but cannot be expended for these

(e)—contd.

purposes during the year, are required for the same major works (if in progress) or for stock during the ensuing year, in addition to the normal expenditure that may be anticipated that year, then these funds, if definitely surrendered to Govt., will be treated as "lapses to be re-granted" and will be included in the ensuing year's budget.

(f) In pursuance of the above principles the procedure indicated below will be followed —

(i) In the Schedule of Demands, the requirements for works in progress are to be based on the current year's grants, subject to such modifications as may have been made by competent authority up to the time of the submission of the Schedules, on account of the greater or less speed with which a particular item has been or will, it is anticipated, be executed (owing to quickening or retardation of progress of particular items having occurred prior to that date or being anticipated subsequent to that date).

(ii) After the submission of the Schedule of Demands, no new non-budget major work is to be commenced unless the necessity for it has been accepted by A H Q, and unless it can be entirely financed during the current year from reserves for major works.

If such works are commenced but cannot be completed during the current year, they must be financed during the ensuing year from reserves for major works, and it must be distinctly understood that any amounts to be met from next year's reserve must be definitely ear-marked against that reserve.

(iii) After the submission of the Schedule of Demands re-appropriations of funds provided for major works are to be made only between works in progress or from reserves to works in progress.

No re-appropriations are to be made from works in progress to reserves.

(iv) A statement is to be submitted by Commands and Independent Distts, so as to reach A H Q by December 15th each year showing the lapses anticipated in connection with major works in progress or Suspense for which a re-grant will be needed during the ensuing year, and for which provision has not been made in the Schedule of Demands.

The reasons for a re-grant under Suspense must be fully explained.

It is essential that the utmost care should be taken in framing the statement of probable lapses in each dist and the amount of probable lapses should be reported after making provision for all known and anticipated liabilities.

## (f) (iv)—contd

All amounts entered as lapses to be regranted are thereby automatically surrendered to A H Q so far as the current year is concerned

All unallotted reserves for major works are to be surrendered to A H Q at the same time, but a demand is to be made for any funds that can be economically spent during the year on new major works accepted by A H Q or works in progress, if allotted by January 15th

After the submission of these statements no allotments whatsoever are to be made to new major works, but re appropriations may be made between major works in progress

All funds surrendered will be taken into A H Q reserves

- (i) On receipt of the statements on December 15th [see (iv) above] the Q M G in consultation with the F D (M G) will decide what further allotment from reserves for the current year can be made. In determining the funds available it will be necessary to exclude an amount equal to the sum total of the lapses to be regranted
- (ii) The E in C in consultation with the Q M G and the F D (M G) will draw up from the statements submitted on December 15th a statement of the lapses for which a regrant is considered to be necessary. The total to which these regrants amount will be included in the ensuing year's budget. This amount will not exceed 8 lakhs in the aggregate
- (iii) A deduct entry representing the total estimated surrenders in the ensuing year for regrant in the subsequent year will be made in each year's budget. If it is found that the actual surrenders are less than the estimated amount included in the budget then the Q M G will take steps to provide additional funds to the extent of the difference between the estimated and actual surrenders
- (iv) During January the position should be again carefully reviewed, and on January 25th any further final surrenders are to be reported to A H Q, as well as any demands for further funds that can be spent on major works in progress during the remainder of the year
- At this stage it will be too late to consider any modification in the regrant of lapses
- (v) Any unforeseen lapses not covered by a regrant [see (iv) above] for which provision of funds is obligatory must be found from the ordinary Command etc., reserve for works or by reappropriation

(f) (x) The sum provided to meet re grants (for works or suspense) is available for no other purpose whatsoever and any balance will be surrendered to A H Q as soon as it is known that the money will not be required for the specific purpose for which it was regranted

### 30 Departmental Charges

(a) Whenever services (including supply and repair of furniture) are rendered by the M E S for depts., etc., enumerated below, departmental charges will be levied at the rates specified against them. No item of expenditure is to be excluded from the levy of departmental charges on the plea that it involves little or no supervision.

Work performed on behalf of	Establishment Charge	Tools and Plant Charge	Audit Charges
I Army Ordnance and Clothing Factories	L	,	,
(i) Grass and Dairy Farms and Army Pimento Department	9 per cent	1 per cent	1½
Medical Stores Depots and workshops attached hereto when furnished from 48 Army	6	1	1½ per cent
(ii) R A F	6	1	1½
(iii) R I M	6	1	1½
(iv) Central Civil works for the N W F P Administration	Actual cost of M E S Establishment in the N W F P to be divided pro rata between Military and Civil Works	1½	1½
(v) Civil works for other local administrations or Government Departments including Civil works under the E m C	2½ per cent	1½	1½
(vi) Works on behalf of the Cantonment Authority	2½	1,	1½
(vii) His Majesty's Government and all Depot Works	2½ per cent	1½ per cent	1½

NOTE 1.—Special charges have been approved 3 per cent for direction and 1 per cent for audit in connection with irrigation works in Baluchistan.

## (f) (iv)—contd

All amounts entered as lapses to be re-granted are thereby automatically surrendered to A. H. Q. so far as the current year is concerned

All unallotted reserves for major works are to be surrendered to A. H. Q. at the same time, but a demand is to be made for any funds that can be economically spent during the year on new major works accepted by A. H. Q. or works in progress, if allotted by January 15th

After the submission of these statements no allotments whatsoever are to be made to new major works, but re-appropriations may be made between major works in progress

All funds surrendered will be taken into A. H. Q. reserves

- (v) On receipt of the statements on December 15th [see (iv) above] the Q. M. G. in consultation with the Γ. D. (M. F.) will decide what further allotment from reserves for the current year can be made. In determining the funds available it will be necessary to exclude an amount equal to the sum total of the lapses to be re-granted
- (vi) The E. in C. in consultation with the Q. M. G. and the F. D. (M. F.) will draw up, from the statements submitted on December 15th, a statement of the lapses for which a re-grant is considered to be necessary. The total to which these re-grants amount will be included in the ensuing year's budget. This amount will not exceed 8 lakhs in the aggregate
- (vii) A deduct entry representing the total estimated surrenders in the ensuing year for re-grant in the subsequent year will be made in each year's budget. If it is found that the actual surrenders are less than the estimated amount included in the budget then the Q. M. G. will take steps to provide additional funds to the extent of the difference between the estimated and actual surrenders
- (viii) During January the position should be again carefully reviewed, and on January 25th any further final surrenders are to be reported to A. H. Q., as well as any demands for further funds that can be spent on major works in progress during the remainder of the year.
- At this stage it will be too late to consider any modification in the re-grant of lapses
- (ix) Any unforeseen lapses not covered by a re-grant [see (vi) above] for which provision of funds is obligatory must be found from the ordinary Command, etc., reserve for works or by re-appropriation

(v) (x) The sum provided to meet re grants (for works or suspense) is available for no other purpose whatsoever and any balance will be surrendered to A H Q as soon as it is known that the money will not be required for the specific purpose for which it was re-granted.

### 30 Departmental Charges

(a) Whenever services (including supply and repair of furniture) are rendered by the M E S for depts., etc., enumerated below, departmental charges will be levied at the rates specified against them. No item of expenditure is to be excluded from the levy of departmental charges on the plea that it involves little or no supervision.

Work performed on behalf of	Estimated cost charge	Tools and Plant Lakhs	Audit Charges
I Army Ordnance and Clothing Factories	L	—	—
(i) Grass and Dairy Farms and Army Livestock Depar- tment	9 per cent	11 per cent	1½
Medical Stores Depots and workshops attached thereto when incurred from 45 Army	9 per cent	11 per cent	1½
(ii) E A F	—	1	1½ per cent
(iii) R I M	G	1	1½
(iv) Central Civil works for the N W F P Administra- tion	Actual cost of M E S Establishments in the N W F P is divided pro rata between Military and Civil Works	1½	1½
(v) Civil works for other local admin strations or Government Depart- ments including Civil works under the E n C	2½ per cent	1½	1½
(vi) Works on behalf of the Cantonment Author ty	2½	1	1½
(vii) His Majesty's Govern- ment and all Depots Works	2½ per cent	1½ per cent	1½

Note 1.—Special charges have been approved 3 per cent for direction and 1 per cent for audit in connection with irrigation works in Afghanistan.

## (a)---contd

**NOTE 2**—In the case of estimates prepared by the M. E. S. for works carried out by civil officers a charge of 2 per cent will be made for the preparation of the estimate

**NOTE 3**—Percentages for work done by workshops and on stock sold are laid down in the M. E. S. Account Code

**NOTE 4**—No departmental charges are leviable on expenditure debitible to R. A. F. on account of payments for water and electric energy

(b) In all cases where special establishment or tools and plant have to be employed by the M. E. S. the cost thereof (less the value realised by the sale of tools and plant on the completion of the work) will be charged to the work in addition to the charges specified above

Charges on account of establishment and tools and plant will be levied on the nett cost, i.e., exclusive of special establishment and tools and plant. Audit charges will be levied on the total cost

(c) In special cases the E-in C, with the concurrence of the F. D. (M. F.) and M. A. G. may reduce or wholly remit departmental charges on a deposit work costing not more than Rs. 2,000  
All proposals for the reduction or remission of departmental charges are to be submitted through the C. M. A.

(d) The following are exempt from the levy of departmental charges but not from the cost of special establishment or special tools and plant—

- (i) Works chargeable to the training grant, or to regimental funds
- (ii) Issue of stores to military units for instructional purposes
- (iii) Coffins and graves for military officers, soldiers, and their families

- (iv) Works on behalf of—

The Sandes Soldiers' Homes

The Soldiers' Christian Association

The Uniacke Soldiers' Residential Club, Murree

Lady Roberts' Convalescent Home for Officers, Murree

Officers' Convalescent Home, Ootacamund

(e) Whenever revenue, which is not credited to the Head XXXVIII—Revenue, is collected by the M. E. S., establishment charges amounting to 5 per cent will be levied on the amount collected

In the case of any direct revenue collected by the M. E. S. from irrigation works the charge will be 10 per cent of the actual cost of any special establishment employed for the purpose

(f) In cases where private buildings are connected to M. E. S. water mains departmental charges will be levied at the rate of 10 per cent (including 1½ per cent for audit)

(f)—contd

Departmental charges at 5 per cent (including  $1\frac{1}{2}$  per cent for audit), plus the cost of any special establishment employed for the purpose will be levied in respect of water supply works executed at Bangalore Civil and Military Station by the M E S on behalf of the Municipal Commission.

(g) When work is executed by the P W D or the Railway Dept on behalf of the Army Ordnance and Clothing Factories, R A F, etc., the departmental charges to be levied are fixed by the Govt or railway concerned.

In the case of buildings constructed by State Railway administrations for the Auxiliary Force, India, departmental charges will be levied at  $12\frac{1}{2}$  per cent on all new works the cost of which exceeds Rs 500 and an annual charge of  $2\frac{1}{2}$  per cent on the cost of the work will be made to cover maintenance.

(h) All recoveries by M E S on account of departmental charges will be adjusted in accordance with the rules contained in M E S Account Code.

### 31. Works for Services, Departments, etc.

(a) In every cantonment or military station, a Station Board will decide what areas buildings etc., are allocated to —

- (i) The R A F (see App E)
- (ii) Army Ordnance and Clothing Factories
- (iii) Military Farms
- (iv) Butcheries
- (v) Bakeries
- (vi) Medical store depots and workshops
- (vii) Remount Depots and Horse Breeding Establishments

(b) All buildings, internal roads, etc., allocated to Army Ordnance and Clothing Factories, to the R A F, and to the R I M, are in charge of the M E S who are responsible for their construction and maintenance, and for all engineer services connected therewith, except as may otherwise be prescribed by Govt, e.g., see Apps D and F.

Control of expenditure on works [and, in the case of the R A F, on maintenance of landing grounds (but see para 71)] is vested in the M G O, or A O C, or F O C and Director, R I M, as the case may be.

(c) In the case of Military Farms, works and repairs in connection with grass and dairy farm buildings (including the maintenance of buildings constructed by the M L S) will ordinarily be carried out by the Military Farms Dept

The M E S will, however, be responsible for the construction of major works (costing over Rs 10,000) when so ordered by the G of I, and for all other works entrusted to them by the Director of Farms and Assistant Controllers of Grass and Dairy Farms who are also empowered to call upon the M E S for any advice which they may require on engineering matters, and for approximate estimates

The M E S will in no case undertake the supervision of work carried out by the Military Farms Dept. When work is entrusted to the M E S, departmental charges will be levied in accordance with the rules in para 30, and expenditure will be budgeted for and debited to Head 48—Army—Farms

Connections to (not distribution from) the M E S electrical or water supply installations will be carried out by the M E S

The C R E, in consultation with the Assistant Controller of Grass and Dairy Farms, will arrange for an annual inspection of all farm buildings and for the submission of a report on the subject to the M G O, through the Assistant Controllers of Grass and Dairy Farms concerned, by August 1st

(d) All buildings etc allocated to Butcheries, Bakeries and Medical Store Depots and workshops will be in charge of the M E S who will budget for all expenditure connected therewith under 50—M E S

(e) All transfers of buildings etc between departments of the Army R A F, and R I M, require the sanction of the G of I and will be free of charge

When any buildings etc are no longer required for the execution of duties by any service or dept, they will be disposed of in accordance with the rules contained in para 37

(f) When carrying out a work inside the enclosures of Army Ordnance Factories or Arsenals, etc the M E S must comply with the rules laid down for persons admitted into such enclosures

(g) In the case of the Army Remount Dept works and repairs in connection with the remounts buildings (including the maintenance of buildings constructed by the M E S) will ordinarily be carried out by the Army Remount Dept

The M E S will, however, be responsible for the execution of major works (costing over Rs 10,000) when so ordered by the G of I and for all other works entrusted to them by the Director of Remounts and the Superintendents of Remount Depots who are also empowered to call upon the M E S for any advice which they may require on engineering matters and for approximate estimates

(g)—contd

The M E S will in no case undertake the supervision of works carried out by the Army Remount Dept

When work is entrusted to the M E S departmental charges will be levied in accordance with the rules in para 30 and expenditure will be budgetted for and debited to Head 48—Army Remount Depots

Connections to (not distribution from) the M T S electrical or water supply installations will be carried out by the M E S

The C R E in consultation with the Superintendent of the Remount Depot will arrange for an annual inspection of all Remount Dept buildings and for the submission of a report on the subject to the Q M G through the Superintendents concerned by August 1st

**NOTE**—As regards maintenance of buildings in Remount Depots including those in the Horse Breeding Establishment at Ahmednagar and the execution of any minor works therefor these orders will take effect from the 1st April 1930

## 32 Cantonment Works and Buildings

(a) In accordance with the Cantonments Act (Act II) 1924 the G B or other M E S officer in charge of military works in a cantonment is the 'Executive Engineer' of the cantonment and where there is a Cantonment Board he is 'Executive Engineer' is a nominated member and will attend meetings of the Board

His duties as Executive Engineer are purely advisory

He is merely the technical adviser of the Cantonment Authority and should not be called upon to perform any work over and above the statutory duties imposed on him under the Act, viz., those attaching to membership of the Cantonment Board, membership of committees appointed by the Cantonment Board, and certain inspection duties. Thus for example he should not be asked to prepare plans or estimates for cantonment works.

The services of an Executive Engineer will be utilised as a member of committee only when it is considered that expert technical advice in regard to the matter under reference to the committee is absolutely essential

In every cantonment whether administered by a board or by a corporation sole, a suitable staff other than the Executive Engineer and his staff is employed by the Cantonment Authority to carry out the engineering work of the Cantonment

(b) The M T S may be called upon by the Cantonment Authority to execute any works or repairs on behalf of the Cantonment Board in accordance with the rules regarding deposit works (see para 31) and subject to the payment of departmental charges (see para 30)

(c) All buildings in M E S charge used by the local Govt or the Cantonment Authority or a Civil Dept for any purpose will be assessed for rent in accordance with the ordinary rules, and rent will be recovered from the local Govt or the Cantonment Authority or the Civil Dept in occupation.

No rent is, however, charged in respect of any military building used as an office by military estates officers.

### 33 Civil Works

The rules regarding the execution of Central Civil Works by the M E S are contained in App C.

In other cases the rules prescribed by the Govt or dept concerned will be followed.

In respect of expenditure debitable to the Major Head, 41—Civil Works—Central under the E in C, the powers of appropriation and re-appropriation referred to in the rules in App C have been delegated to C Es.

All appropriations and re-appropriations sanctioned by C Es are to be reported to the E in C and the Audit Officer concerned.

### 34 Ecclesiastical Works

(a) Ecclesiastical works comprise churches, cemeteries and all buildings, etc connected therewith. All matters concerning them are to be dealt with in accordance with the Ecclesiastical Rules issued by the G of I.

NOTE—Chaplains' residences are civil and not ecclesiastical works and are dealt with under the ordinary rules laid down for Civil works.

(b) The provisions of para 33 apply to ecclesiastical works.

### 35 Deposit Works

(a) Deposit works are those which are executed from funds received from non Govt sources [see also para 21 (j)].

If a work is to be done partly from Govt funds and partly by subscription, the latter will be treated as an addition to the Govt grant (see M E S Account Code) and the work will be executed under the usual rules.

(b) Before any liability is incurred funds to meet in full the estimated cost of the work and the departmental charges must be paid unless payment by instalments is authorised by the G of I

If, during the progress of a work it is found that further funds will be needed there must be deposited before expenditure is incurred in excess of the amount already in deposit

No interest will be allowed on amounts deposited and no advance of Govt funds will be permitted nor will Govt be responsible for any expense or loss due to stoppage of work pending the receipt of further instalments

(c) The design and estimate will be prepared in the usual manner and technically sanctioned by competent M E S authority

Before the work is put in hand the written approval and agreement to the conditions of (b) above must be obtained from the authority for whom the work is to be executed together with an acknowledgement that the M E S are not responsible for unavoidable or reasonable delays or for excesses due to unforeseen contingencies or alterations in design

(d) It is the duty of the M E S officer in charge of the work to keep the authority concerned informed of the progress of the work and of any excess or saving anticipated

## 36 Mis appropriation and Re appropriation of Buildings

(a) When a group of buildings a building or a portion of a building is used for any purpose other than that for which it was constructed and such use involves no expense to the State or alterations to the structure fittings or fixtures, then the building is said to be mis appropriated

The essence of a mis appropriation is that the building must be ready at any moment and without involving expense for use as originally intended

A mis appropriation may be approved (irrespective of the capital value of the building or buildings involved) by any of the authorities under A to G [para 23(b)]

All mis appropriations for an authorised purpose approved by an O C Station must be reported to the Brigade Commander

All mis appropriations for an unauthorised purpose approved by any authority lower than G O C Dist must be reported to G O C Dist

Mis appropriations will not be recorded in the Annual Returns of Public Military Buildings

Note —A mis appropriation which is intended to be permanent should be treated as a re-appropriation

(b) When a group of buildings, a building, or a portion of a building, is used for any purpose other than that for which it was constructed, and such use involves structural alterations, etc., and therefore expense to the State, then the building is said to be re appropriated.

All re appropriations must be approved in accordance with the rules in sub paras (c) to (h) below.

(c) Approval to a re appropriation for an authorised purpose may be accorded by the Authorities under A and B [see para 23 (b)] in all cases where the value of the work to be done on structural alterations, etc., (irrespective of the capital value of the building or buildings involved), does not exceed the powers of these Authorities to approve unauthorised works.

In all other cases a re appropriation requires the approval of the G of I.

(d) Officers' quarters and messes for other purposes of any building for use as an officers' quarters and messes for other purposes of any building for use as an officers' approval of the G of I.

(e) After a re appropriation has been approved administrative approval to the expenditure involved may be accorded under the rules contained in para 23. The work will be treated as authorised or unauthorised as the case may be.

(f) All re appropriations will be set out in a Statement (I A T W 1831) and column of the Annual Returns of particulars will include all expenditure on structural alterations, etc. in connection with the re appropriation.

If at any time further expenditure on structural alterations, etc., is contemplated which will cause the powers of the approving Authority under A or B [see sub para (c) above] to be exceeded, the approval of the G of I to the re appropriation must be obtained before such additional work is put in hand.

(g) Where required for a limited period the date will terminate will be specified in the remarks column of the Military Buildings.

At the end of the specified period fresh approval must be obtained if it is desired to continue the re appropriation.

(h) Before approving a re appropriation the Authority concerned should satisfy himself that the period and purpose for which it is required are such as to justify the expenditure involved and that the proposal does not conflict with any other approved policy.

### 37. Disposal of Buildings.

(a) The demolition or sale of any building, etc., may be approved by the authorities under A to F [para 23 (b)] provided that the book value does not exceed the limit of their powers to approve unauthorised works, and by the C-in-C (whose orders will be communicated by the Q.M.G., M.O.O., or A.O.C.) up to Rs 1 lakh. All other cases require the approval of the G.O.I. [but see (c) below]

These powers are subject to the condition that the transfer of land is not involved

Proposals are to be submitted on I.A.T.W. 1819. As regards buildings in R.A.T. charge see App. E

(b) The cost of demolition, less the price realised for materials recovered, is to be dealt with as a work. Any proceeds from the sale or demolition of buildings, etc., in excess of the cost of demolition will be disposed of as laid down in M.E.S. Account Code

(c) In an estimate for reconstruction administrative approval of competent authority to the execution of the work may be taken as sufficient authority for any consequential demolition, irrespective of the book value of the buildings to be demolished

### 38 Telephones

Telephones required for M.F.S. offices, etc., will be charged to Head 50—M.L.S. as debitable to contingent charges when required for offices and to the installations or workshops concerned when required therefor

All telephones debitable to Head 50—M.L.S. will be sanctioned by the C.I.C., similarly telephones at A.H.Q. will be sanctioned by the L-in-C

### 39 Incidence of Receipts

Any proceeds realised on account of grass and other usufuct, etc., from small enclosed plots which form the compounds of Govt bungalows and offices, M.E.S. workshops and manufacturing establishments, areas of land used as brickfields or quarries by the M.F.S., catchment areas of M.E.S. water supplies, and any other land directly under the control of the M.E.S. and not vested for management in the Military Estates Officer, whether situated within or outside cantonment limits will be credited to XXXVIII—M.F.S. Revenue

## SECTION IV.—QUARTERS AND RENTS.

### 41. Free Quarters.

The State undertakes the housing of the following persons rent free, except when on leave or when on detached duty (see para. 45) and in receipt of a daily or deputation allowance

**Note 1**—The grant of "Rent Free" quarters does not include the concession of free internal electrical installation, unless the individual concerned is entitled to a free supply of electric energy, except in the case of persons whose emoluments, as defined in Financial Regulations for the Army in India do not exceed Rs. 400 per month, or when free internal electrical installation has been specifically ordered by the G of I

**Note 2**—Wherever the term "hired" is used throughout this Section it will include the terms "leased" or "appropriated under the Cantonments House Accommodation Act"

**Note 3**—If a person entitled to free quarters has been allotted certain Govt quarters and thereafter elects to make his own arrangements, he shall forfeit all claim to such free quarters [see also para. 40 (d)]

All other Government servants unless otherwise ordered will pay rent for a building owned, or hired, by Govt, or for a portion thereof, used for residential purposes. Whenever practicable, quarters should be provided for those entitled to them, if not available, suitable accommodation will be hired, if possible, through the agency of the M E S [see paras. 23 (A) and 43]

- (a) Military Officers (including R. A. F.) and departmental officers of the I. U. L serving with the Indian Army Service Corps, Indian Army Ordnance Corp., M. E. S including Bl. Dept., India Miscellaneous List, Indian Corps of Clerks (British Wing), and those attached to H. Q. of Sappers and Miners, under the rules in para 42
- (b) Military Secretary to the Governor General, Commandant and Adjutant Governor General's Bodyguard, Military Secretaries to Governors of Presidencies
- (c) Lady Nurses, Military Assistant Surgeons, Military Medical pupils, and Family Hospital Matrons, also Sub-Assistant Surgeons holding commissioned ranks of Captain and Lieutenant may be provided with free quarters if required to live in particular quarters in order to be near their work.
- (d) Regimental and non-departmental W. O.s (including R. A. F.), departmental W. O.s of the I. U. L serving with the Indian Army Service Corp., Indian Army Ordnance Corp., M. E. S including Bl. Dept., India Miscellaneous List, Indian Corps of Clerks (British Wing) and those attached to H. Q. of Corps of Sappers and Miners, who are in receipt of revised rate of pay in force from 1<sup>st</sup> July, 1927, all British non-commissioned officers and men other than

(d)--contd

those on consolidated rates of pay, also W Os and N C Os of Indian Army Service Corps (Mechanical Transport)

**Note**—This rule is not applicable to India Miscellaneous List clerks and W Os of the Indian Army Ordnance Corps who are employed at A H Q and are in receipt of 1 H Q rates of pay

The recognised families of those mentioned above when the husband is absent on duty in India or furlough on medical certificate out of India

(e) Army School mistresses who are in receipt of the lower rate of pay

(f) The following civilian personnel of Military Departments —

(i) Principal Foremen, Civil Chief Master Armourers, Foremen, Assistant Foremen, Chargemen, Storeholders, Assistant Storeholders and others graded as such, whether employed in Army Ordnance (including Assembly) and Clothing Factories Ordnance Inspection Section or the Indian Army Ordnance Corps  
The families of the above individuals when the husband is absent on field service

**Note**—Officiating incumbents employed in Army Ordnance (including Assembly) and Clothing Factories and the Ordnance Inspection Section will attain to the rights of the permanent incumbents as regards free quarters only when the latter surrender the rights of their appointments  
The claim to free quarters will in each case be supported by a certificate of the audit officer

(ii) Permanent hospital sleepers and their families when the husbands are on field or foreign service

(iii) Farm Overseers, Remount Dept

(iv) Such menial public servants of Military Telegraph Offices located in Govt buildings and such servants of persons residing in the office, as the officer in charge may consider it necessary to retain on the premises at night

(g) Indian combatants (including Indian officers not holding honorary or permanent King's Commissions), Indian officers (not holding King's Commissions) employed on supply duties with the Indian Army Service Corps

(h) Sub Assistant Surgeons, Indian Medical Dept [not holding King's Commissions, regarding whom see sub para (c) above], Veterinary Assistant Surgeons of the Army Veterinary Corps

The families of the above when the husbands are on field or foreign service, or ordered on duty to stations or camps, where the families are not permitted to accompany them

(i) Staff of Lawrence Royal Military School, Sanawar

(j) Rank and file of the Indian Technical and Followers Corps of the R A F

(k) Indian artificers of Mechanised Units and Services, Indian Hospital Corps personnel at Company headquarters and in all hospitals, Clerical establishment of the Recruiting Staff [see para 53 (g)]

(l) Authorised followers of regimental units, of the Indian Army Ordnance Corps, of the Indian Army Service Corps, who are paid by the State and whose duties require them to live within the enclosure (or departmental) and bakeries, Units and of Indian establish-

(m) The following classes borne on the establishment of the Prince of Wales Royal Indian Military College, Dehra Dun — Civilian Headmaster and Civilian Assistant Masters, Assistant Surgeon, Sergeant Major, Assistant Physical Training Instructor, Indian Adjutant and Quartermaster, Vernacular teacher, Drawing and Manual training master, Ground Superintendent, Religious teacher, Indian Mess Caterer and Supervisor, and Hospital Matron.

#### 42. Rules governing the allotment of free quarters, or the grant of lodging Allowance in lieu, to military officers (including R. A. F. and Departmental Officers of the I. U. L.).

The following rules govern the allotment of free quarters, or the grant of lodging allowance in lieu, to military officers (including R. A. F. and departmental officers of the I. U. L.), whose emoluments include lodging allowance as a separate item —

##### (a) Classification and allotment of quarters

Wherever Govt quarters (including hostels) for military officers exist, whether they are owned, or hired by Govt, they will be classified in accordance with the rules contained in sub-para (h) below, and will be allotted by the O C station to the best advantage, having due regard to the interests of the State and military convenience (see para 415-A, et seq., Regulations for the Army in India)

##### (b) Provision of quarters or grant of lodging allowance in lieu

(i) Officers [other than those referred to in para 41 (b)] to whom quarters have been allotted of the class to which they are entitled will not receive lodging allowance, and no rent will be recovered

(ii) When Govt quarters are not available for an officer he will receive lodging allowance and will make his own arrangements for quarters

(b) (iii) If no Govt quarters are available and an officer is unable to obtain quarters by private arrangement at a cost within the limits of his lodging allowance, he will be at liberty to request the local military authorities to provide him with accommodation (see para 43)

When the local military authorities have made the necessary arrangements, the officer will not be entitled to draw lodging allowance and the rent for the accommodation provided for him will be borne by Govt.

Officers serving with A H Q Command and Dist Staffs in Simla, Delhi, Murree, Dilhousie Mussoorie Nain Tal and Darjeeling will not be at liberty to require that quarters should be hired for them. They will in all cases except those in which Govt quarters, the property of the Army Dept are available and allotted to them, draw their lodging allowance and make their own arrangements for accommodation. The State does not undertake to provide accommodation in a hotel. If an officer has to be so accommodated he must make his own arrangements.

(c) Occupation of married single quarters by married officers

(i) A married officer whose family (see Pay and Allowance Regulations) is residing with him will be allotted married quarters in which case he will not draw his lodging allowance. But if he is under 30 years of age he will in addition to foregoing his lodging allowance pay the difference between the married and single rates of lodging allowance admissible to an officer of his rank.

A married officer whose family is not residing with him may claim that single quarters be allotted to him. He will then be paid the difference between the single and married rates of his lodging allowance or will not draw the same if only entitled to it at the single rate.

(ii) If under the above rule a married officer has been allotted single quarters but will be subsequently joined by his family, he is required to intimate the fact to the O C station one month before their arrival so that arrangements may be made for providing him with married quarters.

(iii) If a married officer is allotted married quarters and his family leave him for a period of less than 6 months he will not be entitled to claim single quarters, but these may be allotted to him if no expense or loss to the State is involved.

(iv) If a married officer is allotted married quarters and his family

(c) (v) A married officer for whom neither single nor married quarters can be made available will draw his married rate of lodging allowance, or single rate if under 30 years of age, irrespective of whether his family is residing with him or not

(vi) If, for administrative reasons, an officer is allotted quarters superior to those to which he is entitled, whether his family is residing with him or not, he will be treated under sub-para (b) (i) above, and this fact will be mentioned in the occupation list referred to in para 55 (a), M E S Account Code

(vii) If, for other than administrative reasons, an officer is permitted to occupy quarters superior to those authorised for his rank, he will, in addition to foregoing his lodging allowance, pay the difference between his lodging allowance and the lodging allowance of an officer of the highest rank for whom the quarters are classified

(d) *Compensation for Inferior Quarters*

When accommodation of the class prescribed for his rank is not available for an officer, he may be permitted or required by the O C station to occupy such accommodation as may be available. If the accommodation so allotted to him is inferior to that to which he is entitled he will be paid as compensation a proportion of his lodging allowance based upon the inferiority of the quarters occupied, e.g., if he is entitled to 5 units and is allotted only 4 he will be paid one fifth of the lodging allowance of his rank [also see sub-para (f) below]

Compensation may also be claimed on the grounds defined in para 57 (a), i.e., where a building is rendered wholly or partially uninhabitable. Compensation payable will be based on the difference between the rent of the buildings as assessed on the date of the report, and the lodging allowance recoverable from the officer.

**NOTE** — Compensation is not admissible in the following cases —

- I If occupying the accommodation authorised in the Barrack Synopsis (India)
- II If in the opinion of the Brigade Commander or O C station an officer is suitably housed irrespective of the scale of accommodation laid down
- III If an officer wishes to occupy or to continue in occupation of, inferior quarters although quarters of the class to which he is entitled are available he may do so with the consent of the O C station, but will not draw compensation

(e) *Lodging allowance admissible during moves*

An officer not provided with quarters by the State for whom suitable quarters become available, a married officer moving from single to married quarters and vice versa, and an unmarried field officer moving into quarters appropriate to his rank, will be allowed a period not exceeding 10 days for moving into the quarters allotted to him.

## (e)—contd.

during this period he will continue to be paid such compensation or lodging allowance as he may have been drawing

An officer transferred from one station to another will be paid lodging allowance for the period of transit subject to a maximum of 10 days

(f) *Frontier Stations and Schools of Instruction*

In places such as forts, schools of instruction [see para 45 (c)], etc., where the normal accommodation for a single junior officer is assessed at half a unit [vide sub para (A) below] and for single senior officers at two half units, an officer will be paid compensation, e.g., an officer allotted half the authorised accommodation will draw half his lodging allowance, i.e., a married Captain who is entitled to a lodging allowance of Rs 90 will, when occupying half unit accommodation, have Rs 22 8 deducted and will therefore draw Rs 67 8

**Note**—Officers situated in the circumstances mentioned above will not be compelled to occupy more accommodation than the normal allotment even though such accommodation may be available

Where accommodation is allotted on the above unit basis to an officer serving on the frontier who is provided by Govt with "Frontier Huttet Accommodation" (see Note below), the value of the quarters for purposes of rent assessment will be calculated as though it had been constructed at the railhead nearest to the line "Mala-land Peshawar Kohat Bannu and Dera Ismail Khan". The occupant will pay rent at 6 per cent on the value of the quarters [see para 48 (p)] subject to a maximum of 5 per cent of his salary as defined in para 49 and will draw the lodging allowance to which he is entitled

**Note**—In certain stations posts, and forts in frontier areas the single accommodation available for British officers does not in many cases afford the space comfort or amenities that are usually to be had in ordinary stations elsewhere

In these cases such accommodation will be inspected by the Station Board and will be declared by them as "Frontier Huttet Accommodation" if they agree that it does not come up to the standards laid down in the Barrack Synopsis (India)

When the declaration of the Station Board has been accepted by the G.O.C Dist the buildings concerned will be entered on the list of Frontier Huttet Accommodation which will be separately maintained by the G.E concerned

(g) *Claims*

Claims for lodging allowance or compensation for inferior accommodation will be submitted in accordance with rule. The amount payable will be debited to the head, etc., to which the pay and allowances of the officer are charged

(h) All houses which may be built, acquired, leased or hired, for occupation by officers will be classified by the G O C Dist in accordance with the following rules

**NOTE**—This rule does not apply to Govt quarters provided for officers of the Army Remount Dept at isolated stations i.e., Mian Sarghoda, Jallapore Montgomery and Balugarh.

(i) Every house will be considered as containing a certain number of units, the unit being a main room containing approximately—

	In plains	In hills and semi hill stations
	sq ft	sq ft
Military Officers (including R & F)	250	200
Departmental Officers of the I U L	250	180

Any main room containing less than  $\frac{1}{4}$  of the above accommodation will be considered as half a unit. Halls, passages, dressing rooms, bath rooms, and generally any verandah rooms will not be taken into consideration.

This rule also applies to the portion of the General Officer Commanding's residence occupied by his Aide de Camp.

(ii) On the unit basis defined above every house intended for an officer's residence will be classified as suitable for one or more officers of specified ranks as follows—

Single Junior officers up to and including all Captains	One unit
Single Senior officers Majors and upwards	Two units

Married Junior officers up to and including all Captains—	
if in a hostel	Two units
if in a house	Four units

Married Majors—	
if in a hostel	Two units
if in a house	Five units

Married Lieutenant Colonels or Colonels—	
if in a hostel	Three units
if in a house	Six units

Brigadier or Major General single or married	Seven units
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**NOTE**—The scale of accommodation for departmental officers of the I U I will be laid down for them in Barrack Synopsis (India).

(iii) A single officer not provided with mess accommodation is entitled to an additional unit.

(iv) In considering for how many single officers a quarter designed for a married officer can be considered as suitable the subsidiary accommodation (i.e. bath rooms, outhouses, etc.) should

(i) Tents occupied by an officer in his permanent station will not be classified as quarters. If the tents are provided by Govt, the officer will pay the hire of the same and draw the lodging allowance to which he is entitled.

(j) The lodging allowance withheld from an officer will be held to cover rent of quarters and internal water, electrical, and sanitary, installations. Charges for hire of furniture, water and electric energy are, however, recoverable in accordance with the prescribed rules.

(k) Lodging allowance (see Pay and Allowance Regulations) is issuable to an officer during privilege leave in or out of India whether such leave is taken in itself or is combined with any other kind of leave, provided that an officer who has been residing in a Govt quarter while on duty gives up such quarter before he leaves the station. If an officer wishes to retain his Govt quarter while on privilege leave, lodging allowance will not be paid.

In any case an officer will automatically vacate the quarters allotted to him immediately he commences a period of furlough (see para 46 as regards storage of effects).

### 43 Appropriation and hiring of houses for Military Officers and Messes

(a) Accommodation required for all military officers (including R.A.F. officers and departmental officers) and messes may be appropriated under the Cantonments (House Accommodation) Act No VI of 1923, or hired except in a hotel by the local M.E.S. officer concerned, under the orders of the G.O.C. Dist., provided that suitable quarters owned or hired by Govt are not available [but see exceptions mentioned in para 42 (b) (iii)].

In such cases endeavour should be made to adhere as closely as possible to the authorised scales of accommodation.

(b) The G.O.C. Dist. may not sanction the appropriation or hiring of a house for himself without previously obtaining the orders of the G.O.C. in C.

Similarly the previous sanction of the G.O.I. is required for appropriating or hiring a house for the G.O.C. in C or the G.O.C. of an Independent Dist.

(c) Accommodation for chaplains included in the "List of Military Chaplaincies" may be appropriated under the Cantonments (House Accommodation) Act No VI of 1923 but they have no claim to occupy military buildings except as provided for in para 53 (c) (iii).

(c)—contd

The full rental of a house appropriated will be borne by "41—Civil Works—Central," and the rent recovered from chaplains credited to "XXX—Civil Works—Central"

**Note 1**—It will be incumbent upon the local military authorities to restrict the appropriation and hiring of houses to the numbers sufficient to meet the normal requirements of the garrison after account has been taken of the quarters owned by Govt

**Note 2**—In cases where the hiring of houses on a monthly tenancy is resorted to the local M E S officer should consult the O C Station as to the desirability of retaining any of these houses during the period they are likely to remain vacant e.g. during the hot weather when officers move to the hills on duty. If the retention of any of these houses remaining vacant is considered essential by the O C Station it may be done under the orders of the G O C Dist and rent will be paid by the M E S for the period in question. To minimise the amount of loss to State in such cases attempts should be made to find out suitable tenants for such buildings for the periods they are likely to remain vacant

#### 44 Right to Quarters

The following, when not in receipt of revised rates of pay in force from 1st July, 1927, alone are entitled to claim quarters on payment of the rent authorised for their rank —

- (a) Departmental WOs other than those in the M E S (excluding Bk Dept) and those in receipt of consolidated pay. But WOs of the Army Remount Dept, Bk Dept, Military Detention Corps, Indian Army Ordnance Corps and Indian Army Service Corps, who were in class entitled to this concession prior to the 27th April, 1920 will remain eligible irrespective of their being in receipt of consolidated pay.

A Conductor acting as an Assistant Commissary retains this right

- (b) Departmental officers under the rules in para 43

#### 45 Occupation of Military Quarters

- (a) Occupation of public quarters, whether owned or hired by Govt, is on the basis of monthly tenancy, and, unless an individual vacates his appointment or is transferred to another unit or station rent should be recovered for the complete month even if the period of absence on temporary duty or leave is less than one month.
- (b) A number of single officers may be required to occupy a house jointly in cases where the accommodation which the house provides is more than sufficient for one officer, and the rent payable by Govt is more than the amount which would be recoverable from one officer.

(c) A military officer attending an authorised course at a school of instruction or temporarily proceeding elsewhere, for a period not exceeding three months, may, at his option, retain his quarters in his permanent station. If the period of his stay exceeds three months, he can be required to vacate his quarters in his permanent station.

In the above cases, recovery of rent will be regulated as follows —

(i) An officer who returns his quarters at his permanent station will be dealt with at that station under the ordinary rules and will also pay the assessed rent of any quarters that he may occupy elsewhere subject to the maxima laid down in para 49, provided duly or any other similar allowance is drawn.

**Note** — The above will equally apply in the case of any other individual absent from his permanent station on temporary detached duty for a period not exceeding one month the recovery of rent in this case being regulated according to the prescribed rules.

(ii) An officer who gives up his quarters at his permanent station and who does not draw lodging allowance will be governed by the rules laid down in para 49 or if he draws lodging allowance will pay the assessed rent up to a maximum of his lodging allowance.

**Note** — By assessed rent is meant the rent assessed on the capital value of accommodation actually occupied and not on the number of units at which the quarters allotted may have been rated.

(d) If an officer declines to occupy quarters allotted to him, his lodging allowance will be withheld, or he will pay rent, if not entitled to free quarters (See also para 41, Note 3)

(e) An officer who has been allotted Govt quarters either free or on payment of rent or who has made private arrangements for his pay any additional accommodation when ordered on duty with a detachment of his unit to a Fort at which special accommodation exists for the officers doing duty with the detachment for the time being in residence, e.g., Fort Sitalabdi, Fort Agra.

Such accommodation will not be taken into account in calculating the scale of accommodation to which an officer is entitled when accommodation is retained by or for an officer in his permanent station.

(f) The occupant of a rented quarter may retain it while on privilege leave or temporary detached duty, if he pays the rent.

(g) The occupant of a free quarter may retain it whilst on temporary detached duty or privilege leave, or in the case of Veterinary Assistant Surgeons and Sub Assistant Surgeons (excepting those holding King's commissions) when on leave on full or  $\frac{2}{3}$  pay.

#### 46 Storage of Officers' Effects

A military officer including a departmental officer, who is sent from his permanent station in circumstances in which he retains Govt quarters in that station, may leave his effects in those quarters.

If such an officer leaves or is absent from, his permanent station, in circumstances in which he does not retain Govt quarters the O C station will allow, free of rent the storage of the effects of the officer in any vacant military building or in any portion thereof, provided that the storage of such effects does not involve the State in extra expenditure or loss of revenue.

When Govt accommodation ceases to be available the O C station will make the best arrangement possible e.g. with a private firm at the officer's expense. The O C station will inform the officer concerned of the arrangements made and of any subsequent changes made in those arrangements.

It must be clearly understood that in no circumstances will Govt accept any responsibility for theft, fire damage etc.

#### 47 Compounds of Military Buildings

(a) Except in any case which has been specially authorised by Govt the employment of *mali* as a charge against State funds for the purpose of maintaining gardens within the compounds of Govt buildings used as offices is forbidden.

The cleansing and removal of vegetation, etc. in such office compounds in order to comply with cantonment rules should be carried out and the cost charged to office contingencies of the office concerned.

Any receipts realised should be credited to Revenue.

(b) Where a building has been hired for use as an office and under the terms of the lease, it is essential to employ a *mali*, the pay of the *mali* should be treated as part of the rent of the building.

Any receipts realised should be credited to Revenue.

(c) In the case of hired buildings used as residences by Govt officials who are not entitled to quarters free of rent the onus of keeping compounds of these buildings clean and clear of vegetation etc rests with the tenants.

Where a *mali* has to be employed for the maintenance of a garden under the terms of the lease the pay of the *mali* should be paid by the tenant who will be entitled to any revenue derived from the garden.

(d) In the case of officials entitled to free quarters who are occupying residences hired by the State and where a *mali* must be employed under the terms of the lease the pay of the *mali* will be debited to M F S funds and any credits realised will be credited to Revenue.

#### 48 Rent Assessment

(a) Rents for all public quarters to be assessed in accordance with the following rules, under which the C.R.E. is authorised to fix the rent of a building until so otherwise fixed by Govt.

(b) The annual rent shall be sufficient to cover interest at certain rates, specified in the following table, on the capital cost of the building and its site [but see sub paras (e) and (p) below], together with the average annual charges for maintenance, and taxes payable by Govt (see para 59) —

Date of acquisition or construction	RATE OF INTEREST	
	Buildings occupied for the first time on or before June 19th, 1922	Buildings occupied for the first time after June 19th, 1922
	Per cent	Per cent
Before April 1st, 1919	3½	4
From April 1st, 1919 to July 31st, 1921	3½	5
From August 1st, 1921 to December 31st, 1921	3½	6
From January 1st, 1922	6	6

(c) The monthly assessed rent of a building will be 1/12th of the annual rental and will be rounded off as follows —

(i) When the monthly assessed rent works out to less than Rs 5, fractions of less than four annas shall be ignored, fractions of four annas and less than twelve annas taken as half a rupee, and fractions of twelve annas and over rounded off as one rupee

(ii) When the monthly assessed rent works out to more than Rs 5, fractions of eight annas and over shall be treated as one rupee and those below eight annas shall be ignored

(d) The date of construction will be the date on which the accounts of the estimate for the construction of the residence were closed

In respect of expenditure on additions and alterations interest should be calculated at the rate applicable on the date on which the accounts of the estimate for the additions and alterations were closed

(e) If the residence was constructed on land purchased by Govt the value of the site will be the price paid for it by Govt if this can be ascertained, if not it will be the value at the time the e rules were first applied

If the site was Govt land originally, then only such further expenditure as may have been incurred on the site shall be taken as the cost of site

(f) In the case of houses purchased by Govt the capital cost will be the price actually paid for the building and its site, together with the actual works expenditure incurred by Govt on any additions or alterations to the building and land or in putting them into a state of repair

(g) If there is no record of the cost of construction or purchase of a building, its value will be assessed and approved by the C R E

(h) Capital expenditure on internal water, sanitary, or heating, installations, roads, surface drains, fences, and nut-houses, will be included in the capital value of the residence  
 The cost of only such roads, culverts, etc., as lie within the enclosure fence or wall of a building will be included in the capital cost of the building  
 All other roads, etc., outside the enclosure fence or wall of the building will be entered in the registers maintained under para 67 (h)

(i) Maintenance charges shall consist of the average annual cost of repairs together with a percentage on the capital cost for renewals these charges will be initially approved by the C R E and should be reconsidered when necessary

(j) Charges for establishment and tools and plant will not be included either in the capital cost or in the maintenance charges except when such charges were actually charged direct to work in cases in which the residence was bought or constructed by Govt

(k) When a building is occupied partly as a residence and partly as an office the capital value of the residential portion should be estimated separately, and the cost of the maintenance thereof should be accounted for separately  
 Whenever separate office accommodation is provided for the occupant, or when the use of part of his residence as an office is optional, no deduction of rent is permissible

(l) The portion of a G O C's residence occupied by his Aide de Camp will be assessed separately for purposes of rent

(m) When a private house is hired by Govt, the assessed rent will be the rent actually paid by Govt, but where a house is appropriated or hired on a repairing lease the assessed rent will also include an additional charge determined by the C R E to meet the average annual cost of maintenance, and also to meet the interest on capital expenditure on such additions or alterations as may be a charge on Govt [see sub paras (b) and (d) above]

(n) The cost of a mess sergeants' quarter should be excluded when calculating the assessed rent of a mess house

(o) Rent for furniture, internal electrical installations [except when included in the rent of the building under sub-para (p) below], also charges for electric energy and water, are calculated in accordance with the rules on these subjects and are payable in addition to rent, unless otherwise ordered by the G of I.

(p) In the case of military officers (including R A F) paying rent under para 49, the annual assessed rent of Govt quarters (including hostels) which are the property of the Army Dept will be either the rent of the building assessed under the above rules plus 6 per cent. on the capital cost of internal electrical installation, or 6 per cent. on the capital cost of the building including the capital cost of internal electrical installation, whichever is less. The capital cost will in either case exclude the cost of site.

**Note**—The cost of renewals will not be added to the capital cost of the building [see sub-paras (b) and (d) above] unless they add to accommodation or involve replacement of the existing type of work by work of a more expensive character (see M E S Account Code).

#### 49. Rents payable by Officers.

(a) The maximum rent chargeable for the occupation of Govt quarters to military officers (including R A F) whose emoluments do not include lodging allowance, shall be 5 per cent of salary in the case of unmarried officers and 10 per cent in the case of married officers, but they may pay the assessed rent if it is less.

**Note**—The term "salary" for the purpose of assessment of rent under this paragraph shall be held to be equivalent to the term "pay of appointment" as defined in Pay and Allowances Regulations Part 1 (Definitions) i.e., including compensatory and local allowances and lodging allowance and Indian Australian Military Forces but except contract allowance, and allowances imposed, such as conveyance, travelling

(b) A married officer whose family is residing with him will be allotted married quarters, if available.

If his family is not residing with him he may claim that single quarters he allotted to him and he will then be liable to pay rent up to 5 per cent. of his salary.

(c) If a married officer has, under the above rule, been allotted single quarters and is subsequently joined by his family, he will be required to intimation the fact to the O C. Station one month beforehand, so that arrangements may be made for providing him with married quarters.

(d) If a married officer is allotted married quarters and his family leave him for a period of less than six months, he will not be entitled to claim unmarried quarters and will continue to pay rent at married rates.

(e) If a married officer is allotted married quarters and his family leave him for a period of not less than six months he may, on certifying to this effect, claim that unmarried quarters be allotted to him on the departure of his family and within one month of the date of his application. He will then pay rent only up to 5 per cent of his salary even though occupying married quarters for administrative reasons in which case he may be required to share the quarters with other officers.

If however his family rejoins him before the expiry of six months he will forfeit the concession of being charged rent at 5 per cent and will be required to pay rent at 10 per cent of his salary for the whole period.

(f) If for administrative reasons, an unmarried officer has been allotted a married quarter, he is liable to pay only 5 per cent of his salary as rent but he may be called upon to share the quarters with other officers.

In such cases a certificate by the O.C. Station will be required to support recovery at the lower rate.

(g) The rules contained in sub parts (b) to (f) above apply to those military officers whose emoluments do not include lodging allowance as a separate item while occupying Govt quarters including quarters appropriated under the Cantonments (House Accommodation) Act No VI of 1923 or hired with the approval of competent authority but they do not apply to the assessment and recovery of rent from officers in hostels which are laid down in para 51.

(h) " " without his family will be classed as married quarters (see also Regulation 1)

(i) An officer will ordinarily be allotted the full accommodation of his rank when available and will pay rent accordingly. He will not be allowed to occupy only a portion of the accommodation available for his rank (e.g. half a quarter) or accommodation provided for a junior rank in order to reduce his rent liability.

Married quarters are usually suitable for occupation by two single officers, and when so occupied the two halves are each to be treated as a separate quarter.

So long as an officer occupies and pays rent for accommodation less than what he is entitled to according to his rank the O.C. Station will place on record reasons stating why the full accommodation has not been allotted.

(j) When two or more officers occupy one set of quarters the rent shall be charged proportionately to each.

(k) When stalls are provided in excess of the authorised number for the quarters of officers of British Cavalry regiments and batteries of Royal Horse Artillery and when the assessed rent including the

(l)—contd

additional stalls exceeds the rent payable under rule an additional rent of Re 2 per mensem will be charged for each additional stall

(l) If an officer at his own request occupies quarters superior to those authorised for his rank or if a single officer occupies married quarters or two or more unmarried officers' quarters he will be charged the assessed rent for each set of quarters or the maximum rent payable by an officer of the rank for which each quarter occupied is suitable whichever is less

## 50 Rents for Messes

Rent for messes will be charged at one third (two thirds in the case of the Staff College Quetta) of the maximum mess allowance actually drawn by corps depots or detachments under Pay and Allowance Regulations or the actual rent whichever is less

## 51 Rents for Hostels

The following rules govern the recovery of rents from all officers residing in hostels —

(a) The M E S will forward to the Unit Accountant occupation returns as in the case of quarters indicating also whether an officer is married or single and the number of units he is occupying, and the authorised procedure for the payment of rent or withholding of lodging allowance will be followed

(b) In order to obtain the assessed rent the capital cost of the hostel *including subsidiaries* (servants' quarters garages and stalls) will be taken and rent assessed thereon in accordance with the rules contained in para 48

The total assessed rent including public rooms etc, will then be divided by the number of units in order to obtain the assessed rent per unit of accommodation

There will be two assessments of rents i.e., (1) payable by Military officers under para 48 (p) and (2) payable by others. In the case of the latter the rent for internal electrical installation will be separately assessed

(c) The assessed rent for furniture per unit will be similarly ascertained

(d) The rent payable by an officer not in receipt of lodging allowance will be the assessed rent for the accommodation subject to a maximum of 5 per cent of his salary, if occupying single quarters or 10 per cent if occupying married quarters

**Note**—This rule will also apply to an officer on leave of any description irrespective of whether he is separately paying rent for quarters

(e) In the case of an officer whose emoluments include lodging allowance, he will be treated under the rules in para 42. If he is occupying quarters or is in receipt of lodging allowance, at his permanent station he will also pay rent as in (d) above when on leave of any description or in receipt of daily allowance. See also para 45 (c)

(f) All occupants will pay the assessed rent for furniture and internal electrical installation (except when included in the rent of building)

(g) The cost of electric energy consumed will, in all cases, be paid for by occupants at the following flat rates —

Electric light and fans in unit Rs 7.8 per mensem or annas four per quarter and public rooms per diem during winter months

Electric light and fans in unit Rs 22.8 per mensam or annas twelve per quarter and public rooms per diem during summer months

**Note**—The date of commencement and end of the winter season will be notified in Station Orders, in accordance with Rule 9 of the Rules for M E S Electrical Supplies published as Appendix 'J'

(h) An additional charge at the rate of one anna per day per quarter (unit of accommodation) will also be levied on account of convenience arrangements

(i) As a general rule accommodation should not be hired for any officer if accommodation in hostels is available, i.e., all Govt accommodation should be fully allotted as far as possible before any question of hiring arises

## 52 Rents payable by Departmental Officers whose emoluments do not include Lodging Allowance and by other Government Servants in Military employ

(a) Except when otherwise specified the rent charged to a Govt official shall not exceed 10 per cent of his salary (including local allowances, but not ration, messing, kit, furniture or conveyance allowances), but if drawing presidency house rent the limit shall be increased to the extent of that allowance

(b) The following maxima are payable by departmental officers whose emoluments do not include Lodging allowance, and those depart

(b)—contd

mental W O<sub>s</sub> of the I U L who are not in receipt of new rates of pay in force from 1st July, 1927 —

	Rs
Commissaries	50
Deputy Commissaries	30
Assistant Commissaries	25
Conductors	12
Sub-Conductors	7-8

This rule is not applicable to members of the M E S, other than the Bk Dept, nor to individuals drawing consolidated salaries. But departmental officers and departmental W O<sub>s</sub> of the Army Remount Dept, Bk Dept, Military Detention Corps, Indian Army Ordnance Corps, and Indian Army Service Corps, who were as a class entitled to this concession prior to the 27th April, 1920, will pay the maxima laid down above irrespective of their drawing consolidated salaries.

- (c) Departmental officers W O<sub>s</sub> and N C O<sub>s</sub> (I U L) officiating in higher grades or in receipt of acting allowances without rank promotion should pay as house rent the sum which is included in their salaries on account of house rent
- (d) Rent will not be charged for quarters, within a prison compound, occupied by a departmental officer or a W O as an official of the prison
- (e) A Departmental officer or a W O who occupies superior quarters at his own request should be charged increased rent
- (f) When W O<sub>s</sub> are ordered to a station where families are not allowed to accompany them they will only be liable to pay the rent prescribed for their respective ranks. This rent will cover rent for quarters occupied both by their families in the old station and by themselves in the station to which ordered in the prohibited area  
A W O or a N C O who is entitled to rent free quarters shall be provided with rent free quarters both for himself and for the family when placed in similar circumstances
- (g) In the case of re employed pensioners who draw salary in addition to pension the amount of pension will be added to salary for the purposes of assessing the amount of rent recoverable

### 53 Miscellaneous

- (a) The local M G S officer will endeavour to get tenant, for vacant buildings, which should generally be let by the month

(a)—contd

— If let on other than a monthly tenancy the approval of the G O C-in C is required

(b) For a house let to a private person, the rent shall be charged at the local rates for similar accommodation, provided it is not less than that assessed under para 48

(c) If quarters are available and are not required for any person entitled thereto, they may be allotted as follows on the condition that they are vacated when required —

- (i) Rent free to a soldier's widow for the period after his death during which muriage allowance or compulsory allotment is payable
- (ii) Rent free to Veterinary Assistant Surgeons other than those of the Army Veterinary Corps
- (iii) To a chaplain, on payment of the assessed rent, subject to the limit of 10 per cent of salary
- (iv) To a retired W O awaiting a troop ship, on payment of the rent for his rank
- (v) To the families of departmental W Os not eligible for free quarters when allotted quarters in the hills, at the rates prescribed in paragraph 52 (b)
- (vi) To the family of an officer, W O, or N O O, during his absence on active service, subject to rules that would apply if the husband were present and to whatever decision may be arrived at regarding the disposal of families
- (vii) To the family of a departmental officer or W O of the Indian Medical Dept during his absence on permanent service at another station, or on active service, rent-free accommodation in any available quarters of the class concerned, provided no extra expense is caused to the State
- (viii) Where pay is debitable to military estimates to any Govt servant under the following rules —

If his salary exceeds Rs 100 per mensem, the assessed rent or 10 per cent of his salary will be recovered, whichever is less

If his salary does not exceed Rs 100 per mensem, the assessed rent or 5 per cent of his salary will be recovered whichever is less

If his salary does not exceed Rs 50 per mensem, rent will be specially fixed or remitted altogether under the orders of the G O C Dist or M G O in respect of factory quarters

(c) (ix) To State officers of the Indian State Forces, and officers of the Australian Military Forces attached to the Indian Army, on payment of rent under para 49

(d) Rent is not charged to merit contractors for Govt accommodation (other than residential buildings) which may be used by them for the purpose of carrying out their contracts

(e) The G O C in C (L C) is empowered to rent on the following conditions the quarters known as the Old Conductors quarters at Hastings Calcutta to the widows of European military personnel who are in indigent circumstances —

(i) The monthly rent payable may be fixed subject to the following minimum according to the monthly pension drawn by the widow —

Pension	Minimum rent payable
No pension	No rent
Rs 1/- R -	Rs 1
Rs 2/- R -	Rs 2/-
Rs 3/- to Rs 5/-	Rs 3/-
Rs 6/- to Rs 100/-	Rs 6/-
Rs 101/- to Rs 140/-	Rs 7/-

(ii) The occupants to give an undertaking in writing to vacate the quarters immediately if required for military purposes

Similarly the G O C in C (S C) is empowered to allot the quarters in Building Nos 1 and 2 and No 3 Sergeant's quarter in the Old Sappers Line Pooni to the widows of European military personnel who are in indigent circumstances on the condition in (ii) above and to the payment of rent at the following rates —

Rs 2/- month per set of two quarters in buildings Nos 1 and 2  
Re 1/- month for No 3 Sergeant's quarter

If the quarters are not required for military widow, they may be allotted to other suitable persons subject to the condition laid down in (ii) above and on the understanding that they pay the full assessed rent of the quarters occupied

(f) Staff, depts, and formations outside A H Q, authorised to maintain printing presses will be charged rent if Govt accommodation is used

(g) In the case of accommodation and furniture provided by the M T S for recruiting offices a portion of the assessed rent will be charged against His Majesty's Govt

The percentage debitable to His Majesty's Govt will be the same as notified in Govt orders from time to time for adjustment of Recruiting Charges falling under 49—Army

(g)—contd

The above rule also applies to the assessed rent for accommodation (Govt or hired) provided for, or the amount of compensation in lieu of quarters paid to, recruiting personnel referred to in para 41 (k)

(h) Accommodation for Marine Transport officers at Bombay and Karachi will be provided on payment of the assessed rent subject to a maximum of 10 per cent (5 per cent in the case of officers who reside single) of their salaries, suitable quarters will be hired if no Govt buildings are available

The expenditure involved is debitable to the Air Ministry and the M E S in the ratio of 1 to 4 i.e., if the assessed rent or the cost of hiring is greater than the amount recoverable from the officer, 1/5th of the difference will be recovered from the Air Ministry

#### 54 Rents for Institutes

- (a) Rent will not be charged for institute buildings provided for departmental subordinates
- (b) Rent will be charged at the rate of Rs 180 per mensem for —
  - (i) The whole of the accommodation, including internal electrical installation set apart for regimental institutes [see Barrack Synopsis (India)], and occupied by contractors in their capacity as tenants of regimental institutes
  - (ii) Dairies run exclusively for the benefit of the troops, by contractors in their capacity as tenants of regimental institutes
  - (iii) Accommodation used for cinemas not open to the general public, provided the O C Station is satisfied that charges made to the troops are based on the fact that a nominal rent is paid for the accommodation used for the purpose
- (c) Tenants of military tea rooms intended for regimental and departmental Indian personnel may be allowed to occupy available accommodation on payment of Rs 180 per mensem, no rent is recoverable if a tea room is run by a unit

#### 55 Rents for Costed Services

- (a) Rent will be charged under the prescribed rules by the M E S to the R A F and R I M for any accommodation (including internal electrical installation) not owned by the latter

- (b) The procedure for adjustment etc of rent is laid down in the M I S Account Code.
- (c) In the case of certain manufacturing and quasi commercial concerns *pro forma* statistic are separately furnished under the rules contained in the M I S Account Code

## 56 Rent Collection

- (a) The procedure for recovery of rents is laid down in the M E S Account Code
- (b) Rents of quarters in charge of the claims Dept will be collected by Farms agency and will be credited to Govt through the accounts of the Farm concerned  
All arrangements for hiring quarters for Farms subordinate and payments to owners on account of rent therefor will be made by the Farms Dept

## 57 Rent Remission

- (a) If for any reason a building is rendered wholly or partially uninhabitable the occupant shall at once report the fact to the local M E S officer and the G O C D t or M G O in respect of factory buildings may sanction a proportionate remission of rent from the date of the report
- (b) The G Os C in C (or Q M G in the case of dists directly under A H Q) may sanction temporary reductions or remissions of rent of military buildings within their jurisdiction occupied by Govt servants paid from military estimates provided that—
  - (i) Such reductions or remissions do not involve a loss to the State of more than Rs 250 in the case of any particular building or of any individual person during one financial year
  - (ii) A report with a statement of the reasons for which the concession has been granted is made at once to the C M A
  - (iii) The exercise of these powers is confined to cases not covered by sub para (a) above and in which recovery of the full rent under the ordinary rules would not be in the public interest or for special reasons would constitute hardship

G Os C Dists and M G O in respect of factory buildings exercise similar powers when the loss does not exceed Rs 100

(c) Except in accordance with the above rules all reductions or remissions of rent or reduction in capital value require the sanction of Govt

Applications should contain the following particulars, certified by the C M A —

- (i) Capital value of building and site (giving reference to Annual Return of Public Military Buildings)
- (ii) Average maintenance and other charges (see para 48)
- (iii) Rent according to rules
- (iv) If any portion of the building is used or proposed to be used as an office, state the area of office accommodation required, area authorised for the purpose total area of building, and rental deduction proposed
- (v) Rent payable by the occupant, stating his average salary including allowances
- (vi) The market rent for similar accommodation
- (vii) Average rent chargeable under the rules for other Govt buildings with similar accommodation
- (viii) Rent or reduction in capital value proposed, and from what date, giving the reasons upon which the proposal is based

Cases in which reduced rents or rent free quarters have been sanctioned should be reviewed periodically by G O & C Dists, and if the concession granted appears for any reason to be no longer necessary, it should be withdrawn, the sanction of Government to the withdrawal being applied for

## 58 Compensation for Inferior Quarters.

(a) When under the Pay and Allowance Regulations compensation is to be paid for inferior accommodation, it will be a proportionate sum based upon the floor area of the main room, as compared with the scales given below —

	Hains	Hills
	Sq ft	Sq ft
(i) Senior Assistant Surgeons with the rank of Major or Captain	100	674
(ii) Senior Assistant Surgeons with the rank of Lieutenant	803	474
(iii) Assistant Surgeons 1st and 2nd class	750	480
(iv) Assistant Surgeons, 3rd and 4th class	693	480

(a)—contd

	Plains	Hills
	Sq ft	Sq ft
(i) School Mistresses	576	420
(ii) British N.C.Os in departmental employ not in receipt of revised rates of pay	576	472
(iii) Principal Foremen and others graded as such	1,056	674
(iv) Civil Chief Master Armourers	1,056	674
(v) Foremen and others graded as such	800	474
(vi) Stockholders	800	474
(vii) Assistant Foremen and others graded as such—		
For those whose agreements specify class C unselected quarters	1,106	756
For those whose agreements specify class VI quarters	864	600
(xvi) Assistant Stockholders	864	600
(xvii) Chargemen and others graded as such	676	472
(xviii) Sub-Assistant Surgeons (not holding commissions in ranks of Captain or Lieutenant) and Veterinary Assistant Surgeons ranking as Indian officers	336	336
(xix) Sub-Assistant Surgeons, Veterinary Assistant Surgeons ranking as W.Os and civilian Hospital Stewards	102	102
(xx) Indian officers not holding King's Commission	300	300
(xxi) Assistant Foremen and Chargearms of Mechanical Transport units	300	300
(xxii) All Mechanical Transport Artificers drawing pay of Rs 75 and upwards per mensem	210	
(xxiii) Married Mechanical Transport Artificers drawing pay of less than Rs 75 per mensem	144	
(xxiv) Single Mechanical Transport Artificers drawing pay of less than Rs 75 per mensem	120	

(b) When a departmental officer whose emoluments do not include lodgings allowance or a W.O who is entitled to claim quarters on payment of rent (see para 44), is allotted main room accommodation inferior to the following scales, his rent will be proportionately reduced —

	Plains	Hills
	Sq ft	Sq ft
(i) Commissary or Deputy Commissary	1,056	674
(ii) Assistant Commissary	800	474
(iii) Conductor	756	420
(iv) Sub-Conductor	608	420

(c) If the families of departmental W.Os are allotted and actually occupy quarters in the hills not up to the full authorised hill scale for the class of quarters to which their husbands are entitled, their rent shall be reduced proportionately on the floor area.

(d) As regards rules for the grant of compensation to military officers whose emoluments include lodgings allowance, see para 42.

## 59 Taxes

## (a) Cantonment Taxes—

Taxation under the Cantonments Act, 1924, may, generally speaking, be divided into three main classes —

(i) Taxes on property, i.e., houses or land, such as house tax (See Note 1)

Under section 99 (2) (f) of the Cantonments Act, any buildings or lands used or acquired for the public service or for any public purpose, which are the property of, or in the occupation of, the Govt are exempt from any tax on property. Neither Govt themselves nor the individual occupants of any buildings which come within the above definition including houses appropriated by Govt under the Cantonments (House Accommodation) Act are liable for the payment of any tax on property.

It has been ruled under section 65 (2) of the Cantonments Act that the owner of the houses as the lessor or superior lessor, is liable for the payment of the tax on the annual value of a house leased to Govt under the House Accommodation Act.

(ii) Taxes for services rendered such as conservancy tax, water tax, and lighting tax or tax on vehicles, which is based on the use of roads (See Note 2)

Under section 99 A of the Cantonments Act, the local Govt, by notification in the local *gazette*, may exempt from the payment of any tax any person, or class of persons, or any property or goods belonging to the S of S.

The G of I have accepted liability for the payment of conservancy tax on behalf of British and Indian troops in Cantonments. The troops themselves are therefore, in practice, exempt from the payment of this tax.

The G of I have also ordered that British and Indian troops should be exempted under section 99-A of the Cantonments Act from the payment of street lighting tax and have accepted no liability to pay this tax on their behalf.

The actual exemption therefore, depends on the issue of a notification in the local official *gazette*, by the local Govt, in respect of each cantonment.

As regards water tax see para 89 and App I

(iii) Miscellaneous taxes which come under neither of the above headings e.g., octroi, dog tax, etc.

Exemptions are regulated by the provisions of Section 99 A of the Cantonments Act.

**Note 1**—The essential character of a tax on property is that the liability to pay the tax arises from the sole ownership or occupation of the pro-

## (a) Note 1—contd.

property situated within the Cantonment or a specified part of the Cantonment

**Note 2**—The rates of the taxes included under (ii) above may be fixed in the same way as those under (i), i.e., on the annual value of property, but they are not taxes on property and therefore, therefore, come under a different procedure for purposes of exemption

**Note 3**—For purposes of obtaining partial remissions or refund of tax (e.g., under Section 76 of the Cantonments Act) the expression 'tax assessed on the annual value of buildings' will include taxes of both categories, clauses (i) and (ii) above, if they are imposed on the annual value of property such as house tax or tax for services rendered, such as conservancy or water tax

## (b) Municipal Taxes

Municipal Taxes on military buildings or on buildings hired by the M E S for authorized purposes, other than on quarters, are payable by the Military Estimates

- (c) Taxes, which are by local rule or custom leviable on the tenant, are payable by the occupant during his occupancy, unless otherwise ordered by the G O C I, even though he is entitled to rent-free quarters, [see also sub-paras (d), (e) and (f) below and para 89 and App I]
- (d) When departmental WOs or NCOs occupy public quarters outside a cantonment, any house ground, street lighting or conservancy tax levied by a Municipality will be paid by the M E S But see para 89 and App I regarding water taxes
- (e) Taxes, which, by local rule or custom, are leviable on the owner, are in the case of buildings the property of the State paid by the Military Estimates and treated as part of the assessed rent of the buildings
- (f) In cases where a tax has to be paid partly by Govt and partly by the occupant, the tax will be paid in full by the M E S and the amount payable by the occupant recovered from him
- (g) Govt sanction is not needed to the payment of taxes, when such have been assessed by competent authority, unless the G O C Dist or the head of Dept, etc., considers that the assessment is excessive  
In case where the local custom is to exempt from the levy of a tax Govt buildings for the period during which they are vacant, the required notification should be regularly sent by the M E S authorities to the cantonment or municipal authorities to avoid assessment being levied in default

## SECTION V—BUILDINGS AND ROADS

### 61 Scales and Designs of Buildings

(a) The scales of accommodation and the general designs of quarters, and of certain other buildings, have been approved by the G of I, e.g., the dimensions of rooms and verandahs and the general nature of the floors, walls and roofs.

In other cases the general design and specification is to be furnished with the plinth area estimate and will be approved by the authority competent to accord administrative approval to the work.

(b) The scales of accommodation and general designs and specifications as approved by the G of I are contained in the Barrack Synopsis (India).

Any deviation from the approved scales requires the approval of the G of I in the case of new buildings and of the administrative authority competent to approve the estimate in the case of the adaptation of existing buildings for purposes which can be authorised without the approval of the G of I.

(c) Standard plans of buildings embodying the approved scale, general design and specification will be issued by the E in C and copies are to be maintained in the offices of C Es, C R F's and G Es. Copies will also be furnished to local administrations for use by the P W D in areas where they execute military works.

(d) Standard plans are to be regarded as a guide and provided that no deviation is made from the approved scale, general design, and specification the standard plan is to be adapted, when framing the detailed estimate to suit local conditions having due regard to economy and structural efficiency.

Important deviations are to be referred to the engineer authority who sanctioned the estimate (see M E S Account Code).

(e) It is not obligatory to apply changes in scales of accommodation or general designs in the case of works to which administrative approval has been accorded before the introduction of the changes. Each such case will be considered on its own merits.

### 62 Works Estimates

(a) Estimates are of three kinds —

(i) Approximate

## (a) (ii) Plinth Area or Abstract

## (iii) Detailed

(b) An approximate estimate is required in order to enable the administrative authority, who is competent to approve the expenditure or to submit the proposal to the G of I for approval, to decide whether the proposal should be proceeded with or not.

An approximate estimate may be called for by the O C Station or local head of a service or dept., or by the C E, R A F, from the local M E S officer or by any commander or head of a service or dept. from his engineer adviser.

The estimate will ordinarily be furnished by or obtained through M E S channels from the engineer officer who will be charged with the execution of the work, it must be accepted at each stage by the engineer adviser of the administrative authority concerned before submission to the next higher authority.

An approximate estimate should contain sufficient details to enable engineer officers in higher formations to judge whether the cost given is likely to cover the expenditure, if sufficient information is not given further details should be called for through engineer channels.

(c) A Plinth Area Estimate in the case of buildings or an Abstract Estimate in the case of new roads, large bridges or drainage systems is required for the accordance of administrative approval by C F A and will only be prepared when the C F A concerned (Q M G M G O & O C or F O C and Director R I M for proposals which will require the administrative approval of the G of I or S of S) has decided that funds can be made available for commencing the work during the current or ensuing financial year.

Plinth Area or Abstract Estimates are not required in the case of Minor Works or in the case of certain major works, e.g., purchase of a building where the owner has agreed to accept a definite sum in such case administrative approval may be accorded to the amount stated in the approximate estimate.

A Plinth Area or Abstract Estimate will be called for by the C F A from his engineer adviser who will take subsequent action for its preparation and submission through M E S channels (i.e., direct from I in C to C E, and C F A to C R E), but in each formation the approval of the commander or administrative authorities concerned must be obtained.

The signature of the officer for whom the work is intended (or of the local head of the service or dept. concerned) will be obtained on the original estimate at the end of the report.

When accommodation hospital buildings water supply or drainage schemes are involved the approval of the medical authorities must also be obtained and of the local veterinary authorities when accommodation for animals is involved.

(c)—contd

The engineer adviser of the C F A on receipt of the estimate in his office, will satisfy himself as to its correctness and pass it to the Staff by whom the administrative approval of the C T. A. will be issued to all concerned. The estimate will then be returned to the engineer adviser of the C F A for communication to M E S authorities in the lower formations.

The responsibility of informing the commander of a lower formation of the exact situation with regard to any proposal rests with the commander of the superior formation.

(d) A Plinth Area Estimate will be prepared on I A T W 1792 by the officer who will be charged with the execution of the work. The estimate should be accompanied by the following —

(i) References to important correspondence relating to the estimate (in tabular form on the front page of I A F W-1792)

(ii) Report

This should be written in such a form as to satisfy the engineer, administrative, and financial, authorities concerned that the expenditure is justified and that the proposals are economical and suitable from every point of view.

The Report should be drawn up under the following main headings, modified as applicable —

Brief history of the case object of and necessity for the work

Accommodation authorised

Accommodation existing

Accommodation proposed and brief general description of the work provided for in the estimate

Roads and Drainage

Furniture

Water Supply

Electrical wiring and fittings

Miscellaneous and special items

Alternatives including reasons as to why the proposals put forward are considered to be the best possible

Cost and how to be financed

Time for execution

(iii) General Specification (I A T W-1798)

This should describe briefly the principal parts of the various classes of buildings and accessories. The headings used should be those laid down in I A T W-1798 modified as applicable.

## (d) (iv) Site Plan

A site plan should be prepared on a scale suitable for illustrating the project and agreed to by the Station Board (see para 65). The position of every new building, etc., is to be shown on this plan.

In cantonments a section of the cantonment plan, with the new buildings etc marked thereon in red or suitable differential colours will usually suffice.

## (e) Accommodation Statement

Where tenable buildings (e.g. officers quarters) are included the necessity must be supported by an accommodation statement and also by information regarding the possibility or otherwise of hiring or appropriating private buildings in the neighbourhood.

In the body of the form every item of expenditure must be separately specified in such detail as to permit of the general design, scales of accommodation and cost being checked, care is to be taken to include in the estimate all items of expenditure contingent upon the execution of the work even if it is proposed to postpone the construction of certain of them [see para 23 (d) and (e)].

Outline plans and sections need not be to scale but they must be fully and clearly dimensioned.

Full use will be made of references to Bureau Synopsis (India) standard plans and standard specifications in order to avoid entering in the estimate unnecessary descriptions outline drawings, etc. in the case of buildings which conform in all particulars to the standard designs and scales of accommodation.

The rates for inclusion in a plinth area estimate should be deduced from the costs of similar buildings in the case of new types of buildings from rough details which must be appended to the estimate.

For items to which plinth area rate do not apply, e.g. railway sidings, water supply, electrical installations, etc. estimates of cost should be given.

Large lump sum entries should be avoided, they must be fully explained.

(e) An abstract estimate for a road, large bridge, etc. is to be prepared in the same way as a plan.

In the case of a road the estimate will consist of—

(i) A map of the country showing the proposed route.

(ii) A detailed survey of the road across each section. The position of all bridges, etc. must be indicated.

(e) (ii) A report explaining the necessity for the road, exactly why the alignment proposed has been selected, the arrangements proposed for the construction, and the time required

(iv) A general specification indicating the width of the formation and metalling, arrangements for drainage, sizes and natures of culverts causeways, and bridges, maximum and ruling gradients, arrangements for crossing or turning places, etc

(v) An abstract estimate shewing each item of work contemplated and indicating in each case how the cost has been arrived at

Abstract estimates for large bridges, drainage systems etc, are to be prepared in a similar manner

In the case of bridges a site plan is needed and the report should state clearly the results of investigations as to the velocity of flow, maximum flood level and nature of the bed and banks, the necessity for protective works and depth of foundations is to be fully discussed

(f) Whenever necessary separate provision is to be made in all plinth area and abstract estimates for charges such as the following —

- (i) Special establishment (see App E as regards R A F)
- (ii) Special tools and plant
- (iii) Charges of a political nature

On completion of the work the cost of the above charges is to be distributed between the various items of the work

**Note 1**—No item on account of contingencies may be included in a plinth area or abstract estimate

**Note 2**—Where the cost of the work is enhanced owing to political or other abnormal reasons the estimated amount of the extra cost should be noted

During construction a "Materials at Site Account" may be opened under the orders of the C R E (see M E S Account Code)

Detailed estimates (or requisitions) for minor manufactures (see M I S Account Code) may be sanctioned by the competent engineer authority

(g) A detailed estimate for a work (other than for maintenance) will be prepared on I A F's W-1793 179f and 179<sup>g</sup>

Large estimates are to be prepared in sections and the total cost brought together in a general abstract

(h) Before a detailed estimate for an important building, etc is put in hand, rough proposals are to be submitted to the engineer authority competent to accord technical sanction and he may dispense

(h)—contd

with such portions of an estimate as he considers unnecessary, e.g., detailed measurements when a lump sum contract is contemplated

(i) A detailed estimate for a work will comprise —

(i) Reference to the orders of the approving administrative authority, quoting the number of the item in the plinth area estimate and the amount approved

(ii) Report containing —

A brief history of the case

Description of existing accommodation, conditions, etc

Description of proposed work, referring to the regulations on the subject and to approved designs and giving an explanation of any departures therefrom. When no general designs, etc, exist, the reasons for adopting the proposed design are to be stated

Total cost of the work and how it compares with the ordinary cost of similar works in the station, reasons for excessive cost to be stated. Time required to carry out the work and the arrangements proposed for its execution

(iii) General specification

(iv) Detailed specification Where detailed specifications are included in the district schedule of specifications a reference thereto is sufficient

(v) Calculations for the stability of all structures and strength of the materials used

(vi) Detailed measurements (bills of quantities) for each class of work proposed

(vii) A tract of the quantities of each class of work, the rates per unit and the total cost. Lump sum amounts may be entered for items when measurements are not possible. The rates will be taken from the "district schedule of rates"; details of any special rates are to be furnished

(viii) Provision is to be made for any incidental expenses such as compensation for land, sheds for workmen, etc

Credit should also be taken for any anticipated receipts, e.g., on account of disposal of material received from dismantled buildings etc (see M E S Account Code)

5 per cent of the total estimate will be added for contingencies

(e) (iii) A report explaining the necessity for the road, exactly why the alignment proposed has been selected, the arrangements proposed for the construction, and the time required.

(iv) A general specification indicating the width of the formation and metalling, arrangements for drainage, sizes and natures of culverts, causeways, and bridges, maximum and ruling gradients, arrangements for crossing or turning places, etc

(v) An abstract estimate shewing each item of work contemplated and indicating in each case how the cost has been arrived at

Abstract estimates for large bridges, drainage systems, etc., are to be prepared in a similar manner

In the case of bridges a site plan is needed and the report should state clearly the results of investigations as to the velocity of flow, maximum flood level, and nature of the bed and banks, the necessity for protective works and depth of foundations is to be fully discussed

(f) Whenever necessary separate provision is to be made in all plinth area and abstract estimates for charges such as the following —

- Special establishment (see App E as regards R A F)
- Special tools and plant
- Charges of a political nature

On completion of the work, the cost of the above charges is to be distributed between the various items of the work

**Note 1**—No item on account of ‘contingencies’ may be included in a plinth area or abstract estimate

**Note 2**—Where the cost of the work is enhanced owing to political or other abnormal reasons the estimated amount of the extra cost should be noted

During construction a “Materials at Site Account” may be opened under the orders of the C R E (see M E S Account Code)

Detailed estimates (or requisitions) for minor manufactures (see M I S Account Code) may be sanctioned by the competent engineer authority

(g) A detailed estimate for a work (other than for maintenance) will be prepared on I A Fs W-1793 1796 and 1798

Large estimates are to be prepared in sections and the total cost brought together in a general abstract

(h) Before a detailed estimate for an important building, etc. is put in hand, rough proposals are to be submitted to the engineer authority competent to accord technical sanction and he may dispense

)—contd.

with such portions of an estimate as he considers unnecessary, e.g., detailed measurements when a lump sum contract is contemplated.

) A detailed estimate for a work will comprise —

(i) Reference to the orders of the approving administrative authority, quoting the number of the item in the plinth area estimate and the amount approved

(ii) Report containing —

A brief history of the case

Description of existing accommodation, conditions, etc

Description of proposed work, referring to the regulations on the subject and to approved designs and giving an explanation of any departures therefrom. Where no general designs, etc., exist, the reasons for adopting the proposed design are to be stated

Total cost of the work and how it compares with the ordinary cost of similar works in the station, reasons for excessive cost to be stated. Time required to carry out the work and the arrangements proposed for its execution

(iii) General specification

(iv) Detailed specification. Where detailed specifications are included in the district schedule of specifications a reference thereto is sufficient

(v) Calculations for the stability of all structures and strength of the materials used

(vi) Detailed measurements (bills of quantities) for each class of work proposed

(vii) Abstract of the quantities of each class of work, the rates per unit and the total cost. Lump sum amounts may be entered for items when measurements are not possible. The rates will be taken from the "district schedule of rates"; details of any special rates are to be furnished

(viii) Provision is to be made for any incidental expenses such as compensation for land, sheds for workmen, etc

Credit should also be taken for any anticipated receipts, e.g., on account of disposal of materials received from dismantled buildings etc (see M E S Account Code)

5 per cent of the total estimate will be added for contingencies

(i) (iz) When the employment of special establishment is necessary a detail is to be given of the personnel proposed with their rates of pay, period of employment, and total cost, charges on this account should not usually exceed 2 per cent of the total cost of the work

(r) Detailed drawings consisting of —  
 Site plan indicating the position on the ground of every building, etc  
 Plans at floor level, showing the position of beds, doors, windows, wall cupboards, and all fittings, the direction in which doors and windows open is to be shown  
 Cross sections to indicate the measurements and details of construction  
 Elevations and foundation and roof plans when necessary  
 Large scale drawings of details e.g. roof trusses important joints, doors windows etc

(j) All drawings and the report and abstract of cost are to be signed by the officer preparing a detailed estimate  
 The sanctioning engineer authority will sign the abstract  
 The signature of the O C station or local head of the service or dept concerned is to be obtained to floor level plans of all buildings before work is commenced, the signature of the local medical and veterinary authorities must also be obtained in the cases referred to in sub para (c) above

(k) In every district there is to be maintained in the offices of the C R E, G Es, and S D Os a schedule of detailed specifications and a standard schedule of rates for the ordinary classes of work. Necessary analysis of the rates entered in the schedule of rates should, as far as practicable, be recorded and must be produced if required by audit authorities  
 Any changes in the approved district schedule of specifications and rates require the approval of the C R E and will be reviewed by the C E annually (see also M E S Account Code)  
 This rule is not intended to prevent an officer accepting tenders at a percentage above schedule rates subject to the prescribed rules

### 63 Military Land

(a) The cost of acquiring land together with all charges connected therewith including the cost of erection of pillars will be debited to 50 M G S when the land is required for the Army generally to 48 Army when required for Army Ordnance and Clothing Factories, Military Farms, Arms Remount Dept or the R A I and to 49 Marine when required for the R I M

(b) The M E S are responsible [subject to the incidence of cost as in (a) above] for the erection and maintenance of boundary pillars demarcating military land or military portions of cantonments, i.e., A class lands

Pillars are to be numbered consecutively, the number being cut or painted on each pillar. They are to be sited in such a manner that from each pillar the next pillar on either side is easily visible with the naked eye

(c) The cost of erecting and maintaining boundary pillars for demarcating boundaries of a cantonment as a whole will be borne by the cantonment authority concerned

#### 64 Cantonment Plans.

The rules relating to cantonment surveys and maps are given in App N

#### 65 Sites

(a) The suitability of sites on military land required for any military purpose will be considered by a Station Board. The proceedings, accompanied by a plan furnished by the local M E S officer, will be forwarded through the ordinary channels to the competent approving authority as specified below

(b) If the proposals involve the acquisition exchange or relinquishment of land or the return to military occupation of land vested for management in a Cantonment Authority the approval of the G of I will be obtained by the Q M G , or by the M G O if only the interests of Army Ordnance and Clothing Factories or Military Farms are affected by the A O C if only R A T interests are affected and by the G O C and Director R I M if only R I M interests are affected

(c) Sites for buildings within a zone of defence or the clearance zone thereof may be approved by the G O C Dist in accordance with the rules contained in para 68

(d) In other cases where the approval of the G of I is not required for sites of new works e.g. the erection of a building by the M T S within an area already in its charge sites for new works costing not more than Rs 10 000 may be approved by the Brigade or Brigade Area Commander and for those costing over Rs 10 000 by the G O C Dist

(e) In areas outside cantonments which have been appropriated solely for the use of Army Grdnance and Clothing Factories, Military Farms, the Remount Dept the R A F, or the R I M, provided that no other military interests nor works of defence are affected sites for new works may be approved by the local head of the service or dept if the cost of the work does not exceed Rs 10,000 and, in other cases by the head of the service or dept  
Where living accommodation is affected the concurrence of the medical officer in charge should be obtained

(f) The construction of new buildings etc within a cantonment is dealt with under sections 179 to 189 Cantonments Act 1924 (Act II of 1924) which must be complied with in all respects

(g) The Government Buildings Act 1899 (IV of 1899), is applicable to cantonments and such military stations as are situated within the limits of a municipality  
The provisions of this Act are to be complied with by the M E S authorities  
In the case of cantonments reasonable notice of the erection of new buildings shall ordinarily be sent to the Cantonment Authority as required by Section 3 of the Act

(h) When a proposed site encroaches on or in any way affects a civil or railway dept roads land or interests the consent of the authority concerned will be obtained by the G O C Dist

## 66 Buildings

(a) The M E S (local P W D officer in the case of military buildings in P W D charge) will maintain an "Annual Return of Public Military (or Civil) Buildings" [A R P M (or C) B] in which will be entered every building etc in their charge showing —  
The purpose for which constructed  
References to standard measurement book, and completion drawings  
The accommodation provided  
The date of erection or purchase  
Whether water is laid on and sewage installation fitted  
The nature of the walls floor and roofs  
The external dimensions at plinth level and the plinth area  
The capital cost (excluding the cost of the site and of the internal electrical installation) and the plinth rate per square foot  
Brief details of the internal electrical installation including capital cost  
The cost of land if purchased by Govt

**Note**—In the case of civil buildings in M E S charge any additional information that may be required will also be recorded in the A R P B

## (a)—contd

The authority for any subsequent changes will be noted in the "Remarks" column

Separate A R P Bs will be maintained for every military station, etc., and for buildings belonging to the Army Ordnance and Clothing Factories, R A F, R I M, and civil administration. A copy of each A R P B will be maintained in the offices of the C R E, G E, and the audit officer concerned, also for all military buildings and such civil buildings as are constructed from 41 Civil Works—Central under the E in C in the offices of the C E and E-in-C except those for R A F buildings which will be maintained in the office of the C E, R A F, instead of that of the E in C, also for civil buildings in the office of the Secretary to the local administration.

The G E (local P W D officer in the case of military buildings in P W D charge) is responsible for keeping the A R P Bs corrected up to date and for furnishing annually by August 1st a corrected copy to each office, receiving the old copy in return.

All items of capital expenditure, other than on furniture and E & M plant should be recorded in these A R P Bs.

Buildings and other structures which form part of water supply, electrical, or gas, installations, and of workshops, will be shown separately in the A R P B as their costs are recorded in the Plant Record Books and funds for their maintenance are provided by the installation or workshop concerned. No details of such buildings will, however, be entered in the Plant Record Books.

The A R P Bs are open to audit inspection.

(b) A record plan of every building and other structure in his charge is to be maintained in the office of the G E who is responsible that such plans are corrected up to date. Where internal water, electrical, or sanitary, installations have been installed these will be shown in the plan, but separate plans will also be maintained if necessary.

(c) Every main building will have a distinguishing number conspicuously painted thereon subsidiary buildings will be numbered with the main number of the building followed by a letter, thus  $\frac{20}{A}$  A being used for cookhouses B for latrines, C for lavatories, D for urinals E for lamp rooms, F for servants quarters, G for stables H for coachhouses or garages, and J for enclosure walls or fences.

A covered passage will be denoted in Registers, etc., by the letter K followed by the numbers of the buildings which it joins. Thus K/9 to  $\frac{9}{A}$

(d) Each room in a regimental building will be numbered and its area, cubic contents and the purpose for which it is used, painted on one door.

(e) No addition or alteration of either a permanent or temporary nature may be made to any military building, even at private expense, without the approval of the O C station. This rule does not permit of the execution of works beyond his financial powers  
In this connection see also para 36

(f) The G E is responsible for seeing by periodical inspection that proper care is taken of military buildings, e.g., that upper floors are not overloaded, walls not unduly stressed in store rooms, and that inflammable screens, etc., are not erected  
Every Govt owned, appropriated, or hired, building is to be inspected by the G E once a year

(g) Proper lightning conductors are to be provided on magazines (not S A A Stores), bulk petrol storage, boiler smoke stacks, end buildings with spires and towers  
At places subject to violent electrical storms the iron work in the roofs of all buildings which have iron roofs is to be earthed

(h) The M E S are responsible for providing hydrants (see App I), tanks, or hooks for fire buckets, when necessary  
The G E is responsible for bringing to the notice of the O C Station or local head of service or dept concerned any case in which he considers adequate fire protection for any Govt building has not been provided, e.g., if the building has been constructed of inflammable material or if inflammable material has been placed in it  
In this connection see also Regulations for the Army in India

(i) Insurances will not ordinarily be effected on Govt buildings but when buildings are leased for a period of 3 months or more to private persons or companies (e.g., for cinema exhibitions) a condition of the lease should be that the lessee pays on behalf of Govt the cost of insuring the building at its book value against fire and, in the case of cinemas encloses the apparatus in a non-combustible enclosure

## 67. Roads

(a) For purposes of construction, roads are technically classed as follows —

Class I — Continuous mechanical transport traffic roadway 24 feet, metalling 16 feet, fully bridged (i.e., bridged except where traffic would not be impeded by the use of causeways)

Class II — Intermittent mechanical transport traffic roadway 20 feet, metalling 12 feet, partially bridged (i.e., bridged across perennial streams and where traffic

(a)—contd

would be impeded across unmetalled roads for more than 24 hours)

**Class III**—Occasional mechanical transport traffic roadway 18 feet metalling 9 feet unridged except at perennial streams

**Class IV**—Cart road roadway 12 feet } Unmetalled and only  
bridged where absolutely necessary

**Class V**—Camel road roadway 10 feet } bridged where absolutely necessary

**Class VI**—Mule road roadway 8 feet } Roads in cantonments are ordinarily fully bridged

(b) For purely of construction and maintenance roads inside cantonments are classified as follows—

(i) Military (including R. A. F., Army Ordnance and Clothing Factories and R. I. M.) roads required for purely military purposes e.g. those within lines of troops, those leading from lines to the railway station or to the main cantonment roads or lines of communication of the country

Such roads are maintained from military funds (See also para 31)

(ii) Civil (Imperial or provincial) sections of the main arterial communications of the country which happen to be within the limits of the cantonment and are required for civil purposes independently of the existence of the cantonment

Such roads are maintained from civil funds

(iii) Cantonment roads required only for the convenience of residents in cantonments

Such roads are maintained from cantonment funds

(c) No road can be classified as "military" without the approval of the G. of I.

The reclassification of a military road also requires the approval of the G. of I.

Such recommendations should only be made after negotiations have been carried out by the parties concerned and should be supported by copies of relevant correspondence and plans

(d) Roads outside cantonments or military stations are ordinarily constructed and maintained as civil works but, where charged to military estimates in special cases, they will be handed over under the orders of the G. of I. as soon as possible to the local administration for maintenance

(e) The classification of a civil road as a road of military requires the approval of the G. of I.

In special cases where for military reasons it is required such a road at a higher standard than is

(e)—contd

for civil purposes the orders of the G of I should be obtained as to what contribution, if any, should be paid to the local administration to cover the excess cost of maintenance

(f) No existing road in a cantonment may be closed except for repairs, and no new road opened without the approval of the G O C Dist

(g) No unmetalled military road may be metalled in the first instance without the approval of the G of I

The widening of an existing military metalled road in a cantonment or military station in respect of the roadway or metalling may be dealt with as an ordinary work

(h) Each G L will maintain a plan of all roads in his charge showing the position and dimensions of all bridges culverts etc

He will also maintain a register showing separately for each road —

(i) Class of road and length

(ii) Expenditure on new construction (capital outlay)

(iii) Annual expenditure on maintenance

Road graphs showing the progress of re metalling will be maintained in the offices of G F<sup>a</sup> and S D Os

(i) The following distinguishing colours will be used for roads on all plans —

Military	Red
Civil	Blue
Cantonment	Green
Civil roads of military importance	Yellow

Metalled roads will be shown in continuous double lines unmetalled roads in dotted double lines

(j) When any new road has been completed a correct plan of it is to be sent to the Survey of India by the C R E

## 68 Defences

(a) Works of defence are classified by the C G S as Class I Class II, or Class III according to their importance

When considered necessary and advisable by the G O C in C or the C G S in the case of Independent dists clearance zones (Classes A B C) will be prescribed and clearly demarcated in the vicinity of all works of defence and all land within such zones will

a)—contd

be dealt with in accordance with the Indian Works of Defence Act, 1903 (see App 61)

The clearance zones at Fort William and Fort St George are subject to special rules.

When a clearance zone has been notified, except in so far as the notification may authorise modifications, no infringement of the restrictions imposed under the Act shall be permitted by any official or private person without the previous approval of the O.C. or G.O.C. within their powers of exemption as specified in the Act, or by the G.O.I.

With the previous sanction of the G.O.I. no State land within the prohibited clearance zone shall be transferred to, sold to, exchanged with or permanently occupied by, any private person or municipality or corporation not immediately subject to the executive orders of the G.O.I.

b) Whenever expenditure is to be incurred from military funds or whenever military land or buildings are affected, proposals for new works of defence or for additions or alterations to works of defence costing over Rs 10,000 or for any changes in clearance zones, are to be submitted to the C.G.S. who will obtain the sanction of the G.O.I.

Additions and alterations to works of defence costing not more than Rs 10,000 may be approved (as unauthorised works) under the rules contained in para 27.

c) When a local administration wishes to construct a defensive work, the entire cost of the work will be borne by the local administration. In the case of the N.W. I.P. and the province of Baluchistan, the brigade commander in whose area military posts are to be constructed will be responsible—

- (i) for the siting of the posts and obstacles,
- (ii) that the posts are defensible in every respect,
- (iii) that the loopholes, especially those of machine and Lewis guns, are efficiently sited for the purposes for which they are intended,
- (iv) that railway buildings on a line exposed to tribal attack are sited to the best advantage for both military and railway requirements.

In the case of scouts and militia posts built from civil funds, which may at times be occupied by regular troops, the head of the local administration will nominate a committee of officers from his staff, to select sites and draw up plans. In order to safeguard military interests, the commander of a district in which a new post is to be located will be requested to nominate an experienced military officer as a member of this committee. In the event of any difference of opinion the matter will be referred to the Army commander concerned, for his decision.

(d) Plans of all works of defence in their areas will be maintained in the office of the brigade area or dist commander and at Command H Q

Copies of plans of Class I defences will be maintained by the C G S

The brigade area or dist commander is responsible for informing all concerned of any corrections to the plans

The plans will comprise a general plan of the whole defences showing the clearance zones, also large scale plans and sections of important portions

(e) A plan of the prescribed zone will be prepared on a scale sufficiently large to show all existing buildings variations of ground level banks, hedges, trees, etc , the maintenance of which has been permitted These will also be entered on a schedule attached to the plan

The original plan and schedule will be kept by the O C Station, who will be responsible for keeping them corrected up to date and for seeing that the deviations approved by competent authority have been noted on each, the number and date of the approving letter being quoted on the schedule The original plan and schedule will never leave the station (a copy should be made when required)

On handing over command of the station the relieved officer will furnish his successor with a certificate to the effect that the plan and schedule have been corrected up to date

(f) Brigade area or dist commanders are responsible for the condition of all works of defence in their areas and for seeing that the rules regarding the demarcation and control of clearance zones are strictly observed They will arrange for the annual inspection of every work of defence, and will furnish in each case a report to higher authority as follows —

(i) Statement of any defects or deficiencies

(ii) A certificate that the plan and schedule of the clearance zone has been compared with the actual buildings, etc , on the ground, and that no buildings, etc , have been erected, other than those noted in the certificate

(iii) Statement of any action taken or proposed to be taken locally to remedy defects, etc , brought to notice

(iv) Statement of any additions or alterations carried out since the last report

(v) Statement of any additions or alterations authorised but not yet completed In each case the authority and amount of the estimate will be stated, as well as the probable date of completion

(vi) Statement of any further additions and alterations recommended, stating in each case the approximate cost and the necessity

(f)—contd

In the case of class I defences, the annual report will be submitted to the C R S. In the case of class II and class III defences it will be returned at Government Independent dist II Q.

Note I.—The engineer detailed to carry out the works should be accompanied by a R. E. officer.

Note II.—In the case of the following works of defence reports are required at the intervals stated—

Droh and Chitral	After relief of regular troops
Dibrugarh	2 years
Gilgit	3 years
Gauhati, Jamalpur, Dhanbad	
Chilas and Gopis	5 years

The engineer officer (military or civil) in charge of these works of defence should submit an annual report to the G O C dist regarding the structural fitness of the work generally, and a certificate regarding encroachments in the clearance zone.

(a) Whenever a clearance zone which it is proposed to have prescribed contains land in the occupation of a civil or railway dept., the O C station will inform the civil or railway authorities concerned of the area affected and the restrictions which will be applied. Any subsequent modification will be similarly communicated.

(b) Estimates for works of defence will be prepared by the agency executing the work.

If the work is to be carried out by any agency other than the M E S the estimates will be prepared in consultation with the C R I or such R. E. officer as may be nominated by the O O C Dist or higher military authority.

The C R E or such special R. E. officer as may have been detailed will be responsible for inspecting the work during construction, in consultation with the agency charged with the execution, and on completion will furnish a certificate to the G O C Dist regarding the fitness of the work, a copy of the certificate being given to the agency executing the work.

(i) Should the civil or railway authorities wish to use for the accommodation of their staff or other purposes any portions of a work of defence which is maintained from military funds the question of rent etc. will be dealt with under the ordinary rules and occupation will be subject to the condition of inspection at any time by the military authorities and to the right of reoccupation without notice in case of emergency.

#### 69 Railway Sidings and Platforms, etc

(a) When any work is required in connection with railways for military purposes, the G O C-in-C or G O C Independent Dist will

(a)—contd

address the agent of the Railway concerned and each party will appoint a local representative to work out details and to arrange the division of work to be carried out by each agency

- (b) Plans should be prepared and signed by both representatives Approximate estimates will be worked out in consultation, showing separately the initial and recurring expenditure chargeable to Railway and Military Estimates respectively
- (c) The plans and estimates will then be forwarded to the G O C Dist concerned, the railway estimate being sent through the Agent The G O C Dist will forward them through Command H Q to the Q M G, (M G O in the case of railway works for the Army Ordnance and Clothing Factories, and A O C in the case of R A F works) who after approval [in consultation with the F D (M F)], will return them and call for detailed estimates to be prepared and submitted in the same manner for Govt approval
- (d) All expenditure on works required for military purposes on railways or sections of railways classified as Military lines (see App H) should be adjusted in accordance with the following rules —

#### Rule A—Chargeable to Railway funds

The cost of all land and works necessary for the handling and transport by the railway, in its capacity as a carrying agent, of all military personnel, animals, and stores Such items would include within the existing or to be extended railway station or yard limits all buildings, quarters, sidings platforms and ancillary works necessary for, or incidental to, the working of the railway as a transport agency

#### Rule B—Chargeable partly to Railway and partly to Military funds

The cost of sidings, which are required for use by the military authorities in peace and which connect the actual railway station yards or running lines with military stores yards or depôts will be chargeable partly to Railway and partly to Military funds on the following basis —

- (i) The cost of all sub grade works, that is to say, formation, earthworks ballast, and bridges excluding girders, will be a charge against Military funds which should also bear the cost of maintenance of, and repairs to, all such works
- (ii) The cost of all permanent way, girders and signals will be a charge against Railway funds which will receive annually from Military funds a credit to cover interest and maintenance on the capital cost of such works at the rates laid down in sub para (e) (ii) below
- (iii) The cost of land for all such works will be a charge against Military funds

**Note**—In the event of a platform etc being required by the military authorities alongside such a siding such platform, etc, will fall under the category of works chargeable to Military funds.

(d)—contd

**Rule C — Chargeable to Military funds**

The cost of all other works including the cost of land for such work.

The works will consist of buildings, sidings, tracks, platforms, etc required by the military authorities for their own administrative purposes to save transport by road and to provide facilities for the unloading and loading of military personnel, animals, or stores, at the site of any magazine, store yard, or depot.

**Rule D**

As regards water supply arrangements the cost of wells, headworks, etc necessary for the actual supply will be borne in full by either the Railway or Military authorities as may be the more convenient. If for example wells are sunk by the Railway to provide water for railway purposes and the Military authorities require a supply of water for purposes unconnected with the working of the railway as a transport agency, military funds will bear the cost of distribution from the railway main or mains, plus a charge made by the railway for the actual water supplied. Military funds will not be called upon to bear any proportion of the cost of the original installation.

The same procedure will apply (the necessary changes being made) when the railway obtains the water required by it from a military installation.

**Rule F**

The cost of maintenance of works referred to in Rules A and C will follow the incidence of the initial expenditure on the work concerned.

**Rule F**

All works carried out by the railway authorities the cost of which is chargeable to military funds will be executed by the railway as agents of the military authorities the latter will be liable to pay, in addition to the actual cost of construction the usual percentage for supervision charges [see sub para (e) (ii) below]

\(e)\ All expenditure on works required for military purposes on railways which are not classified as military lines should be adjusted in accordance with the following rules —

(i) The cost of the construction of troop sidings platforms etc will be charged against military estimates

Recoverable materials, such as permanent way girders signals and other moveable things which could be used again for railway purposes but are unlikely to be required by the military services will be supplied by the railway administration concerned

(ii) The railway will make an annual charge against military estimates of  $8\frac{1}{2}$  per cent on the cost of materials so provided to cover interest and maintenance and of  $2\frac{1}{2}$  per cent for main-

## (e) (ii)—contd

tenance on the cost of the work paid for from military estimates, excluding the cost of any land

The charge for supervision, so far as State railways worked by the State are concerned, will be leviable at the rate of 12½ per cent only on the cost of works debitible to military estimates

**NOTE**—The rate of 8½ per cent applies in case of capital expenditure incurred after 1st November 1922

In other cases the following rates will be charged —

7 per cent up to 31st March 1918

8½ per cent from 1st April 1918 to 31st March 1920

9½ per cent from 1st April 1920 to 30th June 1922

9 per cent from 1st July 1922 to 31st October 1922

(ii) If the platforms and sidings required take off the main line beyond the limits of a station yard, the necessary signalling arrangements will be provided on the same terms as the platforms and sidings, and the railway administration will be paid from military estimates the cost of the working of such signals in addition to the charges debitible to military estimates under (i) and (ii) above

(iv) When land has to be acquired for the sidings or platforms, the amount payable for the land will be included as part of the cost of the work chargeable to military estimates, unless the railway administration concerned prefers to acquire the land for its own purposes

(v) In the case of any sidings or platforms completed before the 18th April, 1896, the whole cost of which, including materials, has been paid for from military estimates, the railway will charge only 2½ per cent for maintenance on the whole cost, exclusive of the cost of land

If the sidings are abandoned, the railway will be recouped, from military estimates, the cost of taking up and returning to store the permanent way and other materials

(f) When work is carried out on behalf of the military, funds should, in order to avoid interest charges, be provided by the military in advance or by instalments during the progress of work, as may be arranged. Where this is not possible and the Railway Capital Account has to be debited in the first instance, the Railway will make a charge for interest at the rate charged by the Governor General in Council for advances to the Provincial Loans Fund during the year, calculated on half the sum of the unadjusted outlay at the beginning and end of the year

The interest thus charged will be included in the cost of the work and adjusted by the military as part of the cost of the work concerned, except that interest on expenditure incurred and debited finally to Railway Capital Account (recoverable materials) will be debited against Head D—General Charges

(g) All expenditure, including the cost of land, in connection with sidings on military lines which are not required for the use of the military authorities in peace but are immediately essential on mobilization, will be debitable to railway funds.

(h) When railway works are required for the Farms Department, Army Remount Dept., Army Ordnance and Clothing Factories, or R. A. F. the cost initial and recurring, representing the military share will be debitable to 48-Army, and for R. I. M. to 49-Marine.

(i) The cost of maintenance will in each case follow the incidence of the initial expenditure on the work.

(j) The C. R. L. will maintain a list of sidings and platforms, for which payments are made to the Railway Dept., showing the capital expenditure charged to military estimates and the annual payment made.

Before any annual payment is made the C. R. L. will obtain a certificate from the Dist. H. Q. to the effect that the particular siding or platform is required for military purposes.

If a siding is no longer required the Q. M. G., M. G. O., A. O. C., C. I. O. C. and Director R. I. M. will be consulted regarding its disposal.

## 70 Landing Grounds—Classification.

Military (as opposed to Civil or Political) landing grounds in India are classified as below:

### (a) Normal Landing Grounds

Grounds situated on R. A. F. routes or required for R. A. F. operational purposes.

They are sub-divided into:—

#### (i) Aerodromes (A).

Grounds equipped with technical buildings, hangars, etc.

#### (ii) Petrol Landing Grounds (P. L. G.).

Grounds at which aviation petrol can be obtained either from a shed on the ground or from a source near by.

#### (iii) Emergency Landing Grounds (E. L. G.).

Grounds required for special R. A. F. purposes or more normally to divide distances between P. L. G.s when these are long, or when the country is peculiarly unfavourable for landing.

Aviation petrol is normally not available at or near these grounds.

## (a) (iii)—contd

As a general rule all Normal Landing Grounds can be considered as permanent grounds, in exceptional circumstances, however, temporary ground's may be taken up for short periods for special R A F training or far cross country flights

## (b) Co operation Landing Grounds (C L G)

Grounds primarily required for co operation between Army and R A F units

They may, however, be utilised for purely R A F purposes with the permission of the local Army authorities on each occasion

Co operation Landing Grounds may be permanent or temporary according to the frequency of their use

Examples would be —

- (i) Permanent—C L Gs in cantonments or required for regular practice camps in fixed areas outside cantonments
- (ii) Temporary—C L Gs in an area in which a temporary concentration is being held

## (c) Unprepared Landing Grounds (U L G)

Grounds which may be required at short notice for military purposes in certain stations

Sites for these grounds will be selected and plans prepared by the local Army authority for their construction at short notice should the necessity arise

## 71 Landing Grounds—Incidence of Charges

The incidence of charges due to the hiring, acquisition, preparation and maintenance of landing grounds will be in accordance with the following rules

- (a) All charges for Normal Landing Graunds, except for grouads in Indian States (classified as Normal), but including those grounds (such as parade or recreational) under Army control which have been temporarily placed at the disposal of the R A F will be met from R A F funds

Grounds in Indian States are the property of and are maintained by, the State authorities

- (b) Charges for Co operation Landing Grounds (permanent or temporary) will be met as follows —

- (i) If required for co operation purposes within cantonments from M E S funds

(b) (ii) If required for co-operation purposes outside cantonments, from the training grants concerned

(iii) If required solely for R A I purposes from R A I funds

(c) There are no charges for Unprepared Landing Grounds during normal times. If however the military situation demands the preparation of the ground all expenditure in connection with such preparation will be a debit against Army funds or against R A F funds if the ground is required for purely R A I purposes.

## 72 Landing Grounds—Definition of "Local Military Authority"

In accordance with the "Rules complementary to the Cantonment Land Administration Rules 192," the local military authority is responsible for certain duties with regard to the acquisition, custody, and relinquishment of military lands.

For Normal Landing Grounds in Army charge and for all Co-operation Landing Grounds, this local military authority will be the local army authority.

For Normal Landing Grounds in R A F charge in N C and W C the local military authority will be the R A F unit commander detailed in para 73 (b) (i).

For Normal Landing Grounds in R A F charge in S C and E C, the local military authority will be the C R E concerned, acting on behalf of the A O C.

The designation of the local military authority is entered in the "Register of Aerodromes and Landing grounds in India" against each individual landing ground.

## 73 Landing Grounds—Maintenance, Inspection and Reports

### (a) Maintenance

(i) Normal Landing Grounds will always be kept in thorough repair.

(ii) Co-operation Landing Grounds will be repaired (or in the case of temporary C L Gs, prepared) only when required for use.

If required for co-operation the G O C Dist etc concerned will issue the necessary instructions.

## (a) (ii)—contd

If required for purely R A F purposes, C L Gs will be put in order under instructions issued by R A F H Q, after the consent of the local Army authority has been obtained

(iii) Civil Landing Grounds can always be expected to be in repair

(iv) Political Landing Grounds are only repaired when special arrangements are made

## (b) Inspection

(i) All new grounds, permanent or temporary, will be inspected and reported on by a R A F Officer when initially proposed, and again after the completion of their preparation

The inspecting R A F officer will be detailed by the following authorities —

For grounds in —

N C	Kohat Dist	{ O C No 1 Wing, Kohat O C No 2 Wing, Risalpur O C Squadron Ambala
	Waziristan Dist	
	Peshawar Dist	
	Rawalpindi Dist	
W C	Lahore Dist	{ O C No 3 Wing Quetta O C Aircraft Depot Digh Road
	Baluchistan Dist	
	Zob Independent Brigade Area	
	Sind Independent Brigade Area	
S C	Indian States	{ R A F H Q
	S C	
E C		

(ii) The quarterly inspections of Normal Landing Grounds whether in Army or R A F charge, will be carried out in the N C and W C under the orders of the R A F authorities mentioned in (i) above, and in the S C and E C under the orders of the C R Es concerned

The quarterly inspection of landing grounds in Indian States will be carried out under the orders of R A F H Q

## (c) Reports

Whenever a Normal Landing Ground is unfit for use, a report will be telegraphed by the local G E to R A F H Q and to the local military authority if a R A F officer

## 74 Landing Grounds—Policy

(a) Landing Ground policy is decided by Army and R A F H Q

(b) For economy, co-operation and protection Normal Landing Grounds should be chosen, if possible, in or near cantonments, and

## (b) - cont'd

Co-operation Landing Grounds under cantonments or alongside training and practice camps.

- (c) If a site for a landing ground can be found in cantonments or grounds not used by the garrison for training or recreation, the site will be transferred to the charge of the R.A.I. and the ground will be classified as a Normal Landing Ground.
- (d) If the site chosen is also used by the troops for training or recreation, the classification of the ground will depend on the amount of interference caused to the troops by its use as a landing ground by the R.A.F.

The Army has the prior use of such grounds and may resume complete occupation should circumstances necessitate such action.

If the interference is considered by the local Army authorities to be negligible, the ground will be classified as a Normal Landing Ground but the charge of the ground will be retained by the Army.

If the interference is held to be considerable and the ground can only be put at the disposal of the R.A.F. on special occasion, the ground will be classified as a Co-operation Landing Ground.

If the construction of the ground would permanently interfere with the recreation or training of troops, the ground will be earmarked only and classified as an Unprepared Landing Ground.

## 75 Landing Grounds—Procedure for Acquisition, etc

- (a) The essential preliminary to the acquisition or preparation of any new landing ground is an inspection and report by a R.A.F. officer submitted to and approved technically by the A.O.C.

- (b) Proposals for Normal Landing Grounds are usually initiated by R.A.F.H.Q. or the local R.A.F. authorities.

An inspection will be made by a R.A.F. officer in communication with the local Army authorities and a report will be submitted to R.A.F.H.Q.

If the proposal is accepted by the A.O.C. he will, after consulting A.H.Q., forward it to the G.O.C. in C.

On receipt of the concurrence of the G.O.C. in C. the A.O.C. will obtain the final approval of A.H.Q.

Subsequent procedure will depend on the category of the land selected. If the site is outside cantonments the procedure laid down in Part II of the "Rules complementary to the Cantonment I and Administration Rules 1925 etc" will be followed. If inside cantonments and the land has to be transferred to the R.A.F. the

## (b)—contd

procedure will follow the "Cantonment Land Administration Rules, 1925". If no transfer is necessary [see para 74 (c)] the approval of A H Q will be communicated to the Command concerned and arrangements made for the preparation of the ground

## (c) Proposals for Co operation Landing Grounds, permanent or temporary, will be initiated by local Army authorities

The local Army authority will ask for the services of a R A F officer (for the necessary inspection and report) from the local R A F authority or from R A F H Q as laid down in para 73 (b) (i)

The R A F officer's report will be sent to the local Army authority and forwarded by him, through the G O C in C, to R A F H Q

The A O C, after recording his opinion as to whether the site selected is technically suitable for use by aeroplanes, will pass the proposal to A H Q for further necessary action

Subsequent procedure will depend on the class of land to be acquired, as below—

(i) In the case of permanent Co operation Landing Grounds ~~ex-cantons~~ the procedure is governed by the "Rules, complementary to the Cantonment Land Administration Rules, 1925, etc"

(ii) In the case of temporary Co operation Landing Grounds ~~ex-cantons~~, the procedure is governed by para 23 (k) of these Regulations

(iii) In the case of permanent Co operation Landing Grounds in cantonments, if transfer of land is necessary, the "Cantonment Land Administration Rules, 1925" should be followed. If no transfer of land is required, the preparation of the landing ground will be carried out under the orders of the G O C in C

On its completion a R A F officer will be detailed to inspect the ground

## (d) Proposals for the abandonment or re classification of grounds will be forwarded by local Army and R A F authorities to Army and R A F H Q respectively through the usual channels

## (e) In the event of a landing ground being required in an Indian State, the approval of the G of I in the Foreign and Political Dept must be obtained through R A F H Q

After this approval has been obtained, the local R A F authority will address the local Political authority and request him to approach the State authorities in the matter, thereafter all negotiations with the State authorities should be conducted either through the local Political authority or in close communication with him

(f) The above rules do not apply to the acquisition etc of Civil or Political Landing Grounds

## 76 Landing Grounds—Use of by Civil Aviators

- (a) For the purposes of their use by civil aviators areas of military land on which aircraft can land are divided into —
  - (i) R A F Aerodromes (i.e. Landing grounds at which R A F Units are stationed)
  - (ii) Military landing grounds in R A F charge
  - (iii) Military landing grounds in Army charge
  - (iv) Other military areas which are not recognised landing grounds on which a machine can be landed henceforth entitled "other military areas"
- (b) As the following areas are prohibited for air navigation to Civil aircraft in India the use of all landing ground in these areas is forbidden —
  - (i) The administered districts and political agencies of the N W F P
  - (ii) The area in British Baluchistan and the Baluchistan Agency territories lying to the north of line 26° 20' North Latitude
- (c) Subject to the exigencies of the service civil aircraft will be permitted to make use of R A F Aerodromes.
- (d) Military landing grounds in R A F charge may be used by Civil Aviators at any time as a point of call on bona fide long distance flights or when it is required to pick up a passenger or other load for transport to another place. In such cases it is not necessary for Civil Aviators to ask for permission to use these grounds. This concession does not extend to the use of any ground as a terminus of a temporary or permanent air line nor to the use of the ground for displays or for carrying passengers for local flying on payment. For all flying such as this special permission must be obtained.

(b)—contd

procedure will follow the "Cantonment Land Administration Rules, 1925". If no transfer is necessary [see para 74 (c)] the approval of A H Q will be communicated to the Command concerned and arrangements made for the preparation of the ground

(c) Proposals for Co operation Landing Grounds, permanent or temporary, will be initiated by local Army authorities

The local Army authority will ask for the services of a R A F officer (for the necessary inspection and report) from the local R A T authority or from R A F H Q as laid down in para 73 (b) (i)

The R A T officer's report will be sent to the local Army authority and forwarded by him, through the G O C in-C, to R A F H Q

The A O C, after recording his opinion as to whether the site selected is technically suitable for use by aeroplanes, will pass the proposal to A H Q for further necessary action

Subsequent procedure will depend on the class of land to be acquired, as below —

(i) In the case of permanent Co-operation Landing Grounds *ex-cantonments*, the procedure is governed by the "Rules, complementary to the Cantonment Land Administration Rules, 1925, etc"

(ii) In the case of temporary Co operation Landing Grounds *ex-cantonments*, the procedure is governed by para 23 (k) of these Regulations

(iii) In the case of permanent Co operation Landing Grounds in cantonments, if transfer of land is necessary, the "Cantonment Land Administration Rules, 1925" should be followed. If no transfer of land is required, the preparation of the landing ground will be carried out under the orders of the G O C in C

On its completion a R A F officer will be detailed to inspect the ground

(d) Proposals for the abandonment or re classification of grounds will be forwarded by local Army and R A F authorities to Army and R A T H Q respectively through the usual channels

(e) In the event of a landing ground being required in an Indian State, the approval of the G of I in the Foreign and Political Dept must be obtained through R A F H Q

After this approval has been obtained, the local R A F authority will address the local Political authority and request him to approach the State authorities in the matter, thereafter all negotiations with the State authorities should be conducted either through the local Political authority or in close communication with him

(f) The above rules do not apply to the acquisition etc of Civil or Political Landing Grounds

## 76 Landing Grounds—Use of by Civil Aviators

- (a) For the purposes of their use by civil aviators areas of military land on which aircraft can land are divided into —
  - (i) R A F Aerodromes (i.e landing grounds at which R A F Units are stationed)
  - (ii) Military landing grounds in R A F charge
  - (iii) Military landing grounds in Army charge
  - (iv) Other military areas which are not recognised landing grounds on which a machine can be landed henceforth entitled other military areas
- (b) As the following areas are prohibited for air navigation to Civil aircraft in India the use of all landing ground in these areas is forbidden —
  - (i) The administered districts and political agencies of the N W F P
  - (ii) The area in British Baluchistan and the Baluchistan Agency territories lying to the north of line 26° 20' North Latitude
- (c) Subject to the exigencies of the service civil aircraft will be permitted to make use of R A F Aerodrome.
- (d) Military landing grounds in R A F charge may be used by Civil Aviators at any time as a point of call on *bona fide* long distance flights or when it is required to pick up a passenger or other load for transport to another place. In such cases it is not necessary for Civil Aviators to ask for permission to use these grounds. This concession does not extend to the use of any ground as a terminus of a temporary or permanent air line nor to the use of the ground for displays or for carrying passengers for local flying on payment. For all flying such as this special permission must be obtained from R A F Headquarters. In applying for this permission full details should be stated of the flying it is proposed to carry out and dates and times should be given. The application should also be accompanied by a guarantee that arrangements have been made with the local civil authorities for the adequate policing of the ground during the period of stay and that the cost of the police if any is being met by the applicant. The list of military landing grounds is published in R A F Instructions (India) it will be revised annually and communicated to the Director of Civil Aviation.

(e) Military landing grounds in Army charge and "other military areas" [see (a) (ii) above] may be used by a civil aviator provided that he has asked for and obtained the permission of the O C Station.

In asking for this permission the time and date of the proposed landing must be stated. It should be understood that the permission, when given, will be confined to a particular occasion only. Any abuse or neglect of this rule will lead to the ground or area being definitely put "out of bounds" and the offender reported through the usual military channels to the Director of Civil Aviation.

The landing grounds and other areas referred to in this rule comprise all recognised landing grounds and landable areas on military land other than those referred to in (b) and (c) above.

If applications from civil pilots become so numerous as to cause inconvenience to the O C Station or interference with the training or recreation of troops the O C Station will report the matter through the usual channels and the ground or area will be put out of bounds to civil aircraft.

(f) In the case of R A F Aerodromes "Landing Charges" and "Housing Charge" to be paid by civil aviators for the use of landing grounds sheds or hangars are laid down in R A F Instructions India.

These charges as well as the 'assessed rent' for any quarters occupied by civilian pilots or mechanics will be collected in cash, before the departure of the aircraft, under arrangements to be made by the R A F O C Station.

The terms for the hire of R A F Aerodromes for displays or exhibitions by civilians will be arranged in each case by H Q, R A F, India. Such terms will be inclusive of all landing fees for the period of hire and the lessee will make his own charges for visitors arriving by air but landing fees must not exceed the prescribed scale. The recovery of such amounts due for hire of aerodromes will be made by the R A F O C Station.

Amounts collected as above will be included by the R A F O C Station in his imprest account supported by the received bill forms (and the tickets), except rent for quarters, the amounts realised on account of which will be handed over to the local M F S authorities for credit to R A F Receipts.

(g) The following rules apply to all landing grounds and "other military areas" other than R A F Aerodromes —

(i) Their use by civil aviators is free of charge.

(ii) The Army and the R A F will not provide accommodation thereon for personnel, aircraft, petrol, oil or aviation stores for the use of civil aviators.

(iii) Under no circumstances may the personnel of any civil aircraft make use of, or interfere with, any Govt property stores or

(g) (iii)—contd

sheds, or the chowkidar or other Govt employee in charge of the property, ground or area

(h) The use by civil aviators of R A F Aerodromes Military Landing Grounds, or "other military areas" is at their own risk

The G of I in the Army Dept accept no responsibility whatever for loss or damage to civil personnel aircraft or aircraft stores Every endeavour will be made to inform the Director of Civil Aviation when grounds are unserviceable no guarantee can be provided however that landing grounds or other military areas will be serviceable or that warnings will be issued

Similarly the G of I in the Army Dept will not be liable for loss or damage by fire flood or other avoidable or unavoidable accident to aircraft housed in Govt sheds but O C Stations will ensure that all reasonable precautions are taken to prevent the risk of damage to civil aircraft in the same manner as Govt property is protected

The permission given by an O C Station [see (e) above] involves no guarantee that the landing ground or other military area is fit for a machine to land on This applies not only to the condition of the surface but also to the air approaches dimensions or any obstruction or condition which would render the ground risky or unsafe to use The responsibility for using the ground or area rests entirely with the person making the application It should be understood that only a few of the landing grounds in Army charge are kept permanently in repair and that it is essential for the ground or area on which it is proposed to land to be reconnoitred by the applicant or his agent before a landing is attempted

(i) Applications for the construction of buildings for civil aviation purposes on any R A F Aerodrome military landing ground or "other military area" will be dealt with in accordance with the principle of Rule 14 of the Cantonment Land Administration Rules that is to say, no building other than a construction of a purely temporary nature may be erected without the sanction of the G of I Applications for the construction of temporary buildings which for the purposes of this rule may be assumed to include any small buildings that can be easily erected and removed at short notice such as petrol sheds and chowkidars' huts may be sanctioned or rejected by the A O C or the military authority in control of the ground (see Part I para 2 of the Complementary Land Rules) but the permission if granted will always be subject to the condition that the applicant will be required to remove the building at his own expense and without compensation if at any time the landing ground or other military area is abandoned sold leased or required for other military purposes

The person firm or agent requiring the construction of a building will forward an application to the Director of Civil Aviation accompanied by full plans including a site plan and specification of the building required The Director of Civil Aviation will forward the application to the A O C for his remarks and the

(2)—contd

latter will satisfy himself that the building will offer no obstruction to the flying of Service aircraft. The application will then be disposed of by the A.O.C. himself or by the appropriate military authority if the building is of a temporary nature or will be submitted by the A.O.C. or the appropriate military authority, as the case may be for the orders of the G.O.I. if the building does not fall within the definition of temporary structures given above. If sanction is accorded by the G.O.I. it will be in the form of a special agreement between the applicant and the Army Dept. Proposals for buildings required by the Director of Civil Aviation for Govt. purposes will be dealt with in the same way.

## 77 Cantonment Sanitation

- (a) Local M.E.S. authorities must abide by the provisions of the Cantonments Act 1924 (Act II of 1924) and the rules made there under regarding sanitation and matters connected therewith. The Cantonment Authority is responsible for the proper drainage of a cantonment as a whole the M.E.S. being responsible only for military properties in the cantonment.
- (b) Regimental gardens for the disposal of bath water are only to be taken over by the M.E.S. when lines are vacant.
- (c) The M.E.S. may be called upon to provide grass huts for troops and Govt. followers suffering from infectious diseases.

## 78 Maintenance of Buildings

- (a) Maintenance of Buildings is divided into —
  - (i) Petty Repairs
  - (ii) Periodical Repairs
  - (iii) Renewals
  - (iv) Repairs to internal electrical installations
  - (v) Renewals to internal electrical installations
- (b) Work on petty repairs is carried out on a requisition I.A.F.W. 1817 or 1833 irrespective of the amount. Estimates for renewals may be prepared on I.A.F.W. 1793 or 1833.

(b)—contd

Estimates for periodical repairs are made out on I A F W-1789 or 1833

(c) The principal periodical repairs are —

Annual—Internal white or colour washing

Biennial—Oiling woodwork

Quadrennial—External white or colour washing Painting of walls, woodwork, ironwork, or furniture Distempering or papering of walls

The intervals at which periodical repairs are to be carried out may be varied by the C R E

Any building may be white or colourwashed on sanitary grounds on the requisition of the Medical or Veterinary officer in charge

(d) To facilitate the preparation of detailed estimates and requisitions for periodical repairs, standard measurement books of all buildings are to be prepared and maintained in G Es' offices all entries and corrections must be made in ink

G Es are responsible for inspecting standard measurement books and for seeing that they are corrected up to date When prepared not less than 5 per cent of the measurements are to be checked by an officer and a certificate to this effect is to be entered in the book All corrections are to be checked and initialled by an officer

(e) Renewals will be carried out on a definite programme to be decided by the C R E

(f) Repairs to and the renewal of earthen floors of authorised stables and standings of units will be carried out regimentally

The annual allotment per stall will be fixed by Command H Q and paid by the C R E to the O C unit in the following manner —

One third at the beginning of the financial year

One third when the work has been half done

The balance when the work is completed to the satisfaction of the brigade or brigade area commander

## 79 Miscellaneous

(a) The incidence of cost of supplying high pressure oil lamps and apparatus will be —

(i) When required for troop sidings or platforms the incidence of cost will be decided in accordance with the rules in para 69 and the work will be carried out by the Railway Dept

(a) (ii) In all other cases the M E S are responsible only for the supply, erection, and maintenance, of lamp posts, winches, tackle, or other apparatus required for lifting the lamps into position

(b) Water borne sewage schemes are unauthorised works and require the approval of the G of I

When such a scheme has been approved by the G of I extensions and modifications may be carried out as authorised works

Scales of authorised fittings, etc., are given in Barrack Synopsis (India)

An internal sanitary installation in a building [see para 21 (b) (iii) Note] is a part of the building and not of the sewage installation, such an internal installation will be considered to commence on the building side of the first manhole outside the building

(c) The agency for the construction and maintenance of authorized buildings for Railway Units of the Auxiliary Force, India, will ordinarily be the Railway Administration concerned, who will ensure that the fundamental conditions laid down in para 22 (a) are duly fulfilled

Approval to plinth area estimates will be accorded by the C F A in the same manner as for other military works but detailed estimates will be prepared and dealt with by the Railway Administration under its own rules

Railway Administrations will levy supervision charges at 12½ per cent on all new works except where the cost of an individual work does not exceed Rs 500

An annual charge of 2½ per cent of the original cost of the work will also be levied by the Railway to cover cost of maintenance

As regards levy of interest charges see para 69 (f)

The Railway Administration will take the same precautions regarding excesses as in the case of purely railway works. If, in any case, it becomes apparent that there is likely to be an excess of more than 10 per cent over the approved estimate a revised plinth area estimate will be prepared and subsequent action taken as laid down above

The actual expenditure will be debited by the Railway Administration against the M E S through the C M A concerned, either monthly as incurred or in quarterly or other suitable instalments as may be convenient. In order, however, to allow due provision being made for necessary funds, an intimation will be sent to the local military authorities as soon as the detailed estimate is sanctioned, stating the probable amount to be spent to the close of the current financial year further advice will be sent, as early as possible of any probable lapse from the allotment made for a work

**Note**—The above rules are applicable to State Railways only. They have however, been agreed to by Company worked railway administrations with the exception that the Madras and Southern Mahratta Railway will not undertake the maintenance of any building which is not situated on railway land.



## SECTION VI—ELECTRICAL AND MECHANICAL.

### 81. Responsibilities of the M. E. S and Incidence of Cost

- (a) The M. E. S are responsible, except as stated below, for providing, erecting, maintaining, and operating, Army Dept installations for the supply and consumption of power and water and also for refrigeration and for the supply of ice in bulk
- (b) The M. E. S will also provide, erect, maintain, and operate, their own workshops and other machinery and will undertake such manufacturing operations as may be necessary in connection with their duties
- (c) The M. E. S are responsible for the provision, erection, and maintenance, of all types of disinfectors other than those mounted on lorries or those which form part of an installation coming under sub-paras (d) or (e) (i) below  
 The M. E. S will also operate all high pressure steam disinfectors and any low pressure steam disinfectors when the steam is supplied from a separate boiler
  - !
- (d) In the case of all plant or devices, whether for the supply or consumption of power, water, or ice and whether for domestic or industrial purposes, which are installed in buildings erected by, or on behalf of, other Military depts whose works expenditure is accounted for under Budget Major Heads other than 50—M. E. S —
  - (i) The M. E. S will have no responsibility whatever, financial or otherwise [see also sub-para (f) below] They are, however, to be consulted before any plant is installed for the development of power or supply of water or ice in order that uneconomical duplication of sources of supply may be avoided
  - (ii) If it be so agreed, power, water, or ice, (or any two or all three) may be supplied from M. E. S sources where such exist either for domestic or for industrial purposes or for both. In each of such cases the point or points at which the M. E. S responsibility is to cease are to be definitely laid down and the debits in respect of such supplies will be adjusted in accordance with the M. E. S Account Code  
 In all such cases the M. F. S are to be consulted before any additions or alterations are made to the consuming plant or device,
  - (iii) Whenever the buildings are erected or maintained by the M. E. S on behalf of such Military depts a plan of any founda-

(d) (ii)—contd

tions or of any work which is attached in any way to the structure of the building must be referred to the C R E for his remarks before the work is started, such work will be supervised by a representative of the M F S if considered necessary by the C R E

(e) In the case of industrial plant installed in buildings erected and maintained from Budget Major Head 50—M E S —

(i) If the dept or service employs a technical staff competent to erect, maintain, and operate, its own industrial installation complete, the M E S will have no responsibility whatever, financial or otherwise, except as detailed under (iv) below, either for the provision, erection, maintenance, or operation, of such industrial plant, whether for supply or consumption (or both) of power, water, or ice. The M E S are, however, to be consulted before any plant is installed for the development of power, or supply of water, or ice (or any two or all three) and should it be decided that an M E S supply is available and economical incidence of cost and responsibility will be governed by (ii) below

(ii) If the dept or service only employs a technical staff competent to erect, maintain, and operate, its own industrial consuming plant, but not plant for the supply of power, water, or ice, the M E S will be responsible for the provision, erection, maintenance, and operation, of all plant and machinery, wiring, and piping, connected with such supply of power, water, or ice, (or any two or all three) to such industrial consuming plant, including the main shafting and internal steam, water, and refrigerating, piping but excluding the belting driving the industrial plant and excluding any motors wiring or piping, incorporated in such industrial plant

In the case of any industrial plant in which the motor, or wiring, or any steam, water or refrigerating, piping is incorporated, the M E S will only be responsible for provision, erection, maintenance, and operation, up to and including the main fuses protecting the motor or wiring and up to and including the stop valves or cocks controlling the steam, water, or refrigerating medium used in the machines. The dept or service concerned will be responsible for the provision and erection as well as for the maintenance and operation of all its own industrial machinery, including any motors wiring or steam, water, or refrigerating piping incorporated in such machinery, and of all belting driving it

(iii) In the case of a dept or service which does not employ a technical staff to maintain and operate its own industrial machinery the M E S will be responsible for the provision, erection, maintenance and operation of all such industrial machinery as well as for the provision, erection

## (e) (iii)—contd

maintenance, and operation, of all plant, etc., involved in the supply of power, water, and ice, for such machinery

(iv) The M E S will be responsible for the foundations for all machinery of the classes referred to in (i), (ii), and (iii), above. They will always be consulted regarding the lay-out of this machinery

The foundation plan and the plan of any work which is attached in any way to the structure of the building must be approved by the C R E before the work is started, such work will be supervised by a representative of the M E S under whichever category [see (i), (ii), and (iii), above] the plant comes

(f) If so desired by the Military dept or service concerned, a C R E may also undertake the erection (or supervision thereof) or the supervision of the maintenance and operation of any of the machinery or plant referred to in sub paras (d), (e) (i) and (e) (ii), above, provided that the expenditure is met by and that the responsibility remains in the hands of the dept or service concerned. Similarly, to avoid duplication of staff, any such service or dept may, if so desired by the C R E carry out on behalf of the M E S similar works which are laid down above as being the responsibility of the M E S and which have received administrative approval and technical sanction under M E S rules, subject to all expenditure being finally adjusted against the head of account affected. Such arrangements may be settled locally between the representatives of the M E S and of the dept or service concerned

**NOTE**—In cases where work which is the responsibility of the M E S is carried out by the Factory Authorities provision will be made in the estimates concerned to cover overhead departmental charges which are leviable by the factories under the rules in force

(g) Where power or water is obtained from a Municipality, company, local body, or other Govt Dept, the M E S will be responsible for drawing up agreements and dealing with the suppliers except under (ii), (iii), and (iv), below —

(i) Where such supply is required both for military depts whose works expenditure is accounted for under Budget Major Heads other than 50—M E S and for depts and services whose works expenditure is accounted for under 50—M E S the supply to the former will be dealt with under sub para (d) above as if the supply were from M E S sources

The M E S will draw up all agreements and pay all bills to the supplier and debits will be adjusted in accordance with the M F S Account Code

(ii) Where such supply is only required for a Military dept whose works expenditure is accounted for under Budget Major Heads

(g) (ii)—contd

other than 50—M E S this latter dept will be responsible for drawing up their own agreements and for dealing with and paying all bills to the supplier

(iii) Where a distributed supply of power or water or both is obtained from a municipality, company, local body, or other Govt dept, in stations, where the retention of E & M personnel of the M E S is not economically justifiable, payment for such supplies will be made direct by the unit or formation concerned from the appropriate head of account to which the administration expenses of such unit or formation are charged

Any agreements for such supplies will, however, be submitted to A H Q before being executed, and such arrangements will be liable to revision in the event of an extension of the supply

The M E S will be responsible for the provision and maintenance of the internal installations of military buildings to which a supply is given and for recovery of any rent which may be due for such installations under these Regulations

(iv) In special cases where water is purchased from port trusts, municipalities etc, and delivered into tanks or reservoirs from port trust water barges or otherwise and where the distribution is made from such tanks by hand or by transport direct to units, payment for water will be made direct by an officer to be detailed by the G O C Dist and the incidence of cost will follow the administrative arrangements If, however, the water so received is pumped or distributed through pipes the expenditure will be debit able to Head 50—M E S and the supply will be dealt with under (i) above

(h) When a supply of power or water or both is obtained by the M E S from a Military dept, whose works expenditure is accounted for under Budget Major Heads other than 50—M L S, for distribution to units, formations depts and services, the works expenditure of which is accounted for under Budget Major Head 50—M E S, the M E S will take over the supply at a definite point or points and be responsible for its further distribution Such supplies will be governed by the rules under sub para (g) above except that no formal agreement is necessary, and credits and debits will be adjusted in accordance with the M E S Account Code Proposals for the conditions of such supplies will be forwarded for the approval of the G of I

(i) The drawing of water from springs, wells, etc, by animal or manual labour and also the distribution of water (other than by pipes or ducts), is carried out by the Indian Army Service Corps, or regi- mentally, the cost being debit able to Head 48—Army

(j) Charges connected with water supply for troops on the line of march, and in training camps (other than at camping grounds in charge of the M E S) are not debit able to Head 50—M E S

## 82 Capital expenditure on Installations

(a) The capital expenditure on an E & M Installation includes the following items —

- (i) Machinery and all accessories and equipment [excluding spare parts, see sub para (c) below]
- (ii) Power House and other buildings including quarters for staff
- (iii) Wells dams, reservoirs, tanks filters, ducts, and all supply works
- (iv) External distribution, service lines (except as provided in App J part 5), and meters
- (v) Internal installations for authorised services in Military buildings

(b) On completion of an E & M Installation all capital expenditure will be recorded as under —

- (i) Internal installations in buildings other than those in buildings forming part of the E & M installation proper will be entered in the Annual Return of Public Military Buildings [see para 66 (a)]
- (ii) Perimeter lighting and other authorised external military lighting will be shown in separate registers
- (iii) All other capital expenditure will be entered in the Plant Record Book (I A F W 2208) of the installation and will represent the capital value of the "Installation proper"

**Note**—the above records will be amended as necessary whenever additions, alterations or renewals which affect capital costs, are carried out

(c) Spare parts may for convenience be debited in the first instance in the expense ledger of the work, but before the work is closed their value will be credited in the expense ledger of the work by a corresponding debit against the Materials at Site Account of the Installation. This action will be taken as soon as the necessary funds have been allotted to the maintenance sub-head concerned and a Materials at Site Account has been sanctioned by the C R F (see M E S Account Code)

## 83 Maintenance and Operation Expenses

(a) The following expenditure will be booked against the annual maintenance and operation estimate for an installation —

- (i) Payments for all electric energy and water supplied from an outside source (see paras 81 and 84)

(a) (ii) Salaries and wages of all personnel employed on maintaining and operating the plant, distribution, etc., and the correct proportion of the wages of any such personnel who may be employed on internal installations in addition [see para-17 (b)]

(iii) The cost of fuel, oil, chemicals, and all running stores consumed by the installation

(iv) The cost of maintenance of the " installation proper " excluding the cost of spare parts where such are debited against Sub-head C 5—Renewals (see M E S Account Code)

(v) Pay and all incidental charges in connection with establishment, clerical or otherwise, engaged in the reading and check of meters and on recoveries

(vi) Charges of a miscellaneous nature, e.g., protective clothing

(b) Credits which are compiled by deduction from expenditure (see M E S Account Code) are shown separately in the Maintenance and Operation Estimate for the Installation

#### 84 Cost Accounting

(a) Installations and workshops in M E S charge are operated on a fully cost-accounted basis  
The figures of cost are recorded in the Annual Returns of Installations and in the Monthly Workshop Return

(b) For each installation the " All in " costs are based on -

- the annual working expenditure
- depreciation (see para 85),

Note — In the case of service lines and distributors which have been paid for by the M E S but which subsequently become the property of the Supply Company under the Indian Electricity Act no depreciation will be charged

(iii) interest on capital cost this is calculated at 6 per cent

(iv) " On Costs " (see para 17 and M E S Account Code)

(v) other *pro forma* debits and credits appertaining to the running of the installation including sums credited to Revenue on account of sale of waste products [see para 83 (b) (i)]  
The " All in " cost thus obtained divided by the quantity power, water, or ice, supplied gives the costed rate per "

## (b) (v)—contd

of supply " for the installation concerned. This rate is as near as possible the true cost to Govt and must be taken into consideration when proposals are put forward for the electrification of military factories, pumping stations, or workshops, etc., or for taking power, water, or ice, from outside sources.

This rate, moreover, will be used for the subsequent year in the *pro forma* accounts of other M E S installations and workshops to which electric energy or water are supplied by the installation concerned [see para 89 (d) and 90 (c) (ii)].

For each workshop, the actual price to be charged for work executed is calculated in the manner laid down in the M E S Account Code.

(c) *Pro forma* credits will be taken at the applicable rates for all services rendered, except for ice supplied to the Indian Army Service Corps, whether or not recoveries have been made or formal debits raised. These credits are balanced against the "All in" costs [see sub-para (b) above] in the Profit and Loss Account of the Annual Returns.

No profit and loss account is prepared in the case of Ice Installations.

(d) Annual Returns showing the result of operation of each installation and workshop in the previous year will be prepared, in triplicate, on the appropriate I A F as detailed in the M E S Account Code, and will be submitted to the C E on the 1st June.

C Es will compile comparative statements of the year's working on the forms approved by the E-in C who will print and issue to all concerned a consolidated statement for all India. These statements form the basis on which the sanctioned rates of issue are revised from time to time.

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## 85 Depreciation and Renewals

(a) The rate of depreciation for each class of plant or material forming part of an installation or workshop will be fixed by the E-in C as a percentage rate on the capital cost based on the estimated life in each case.

(b) The term "renewals" in connection with installations is defined in the M E S Account Code.

The powers of M E S officers as regards sanctioning detailed estimates or requisitions for renewals are laid down in para 24 above.

(c) Abstract estimates for renewals which also involve extensions or increases in accommodation or capacity of plant should be divided into two portions showing—

- Renewals proper, i.e., simple replacements of existing buildings, plant, etc., without alteration to accommodation or capacity of plant, chargeable to sub head C 5
- Extensions or alterations involving increases in accommodation or capacity of plant chargeable to Head A—Works for which the administrative approval of the C F A is required (see para 23)

(d) All re appropriations over Rs 2,000 from or to the Renewals sub-head under "Main Head C—Maintenance and Operation—Installations" require the sanction of the E in C  
 All re appropriations from or to the allotment given to any particular renewal costing over Rs 10,000 require the sanction of the E in C  
 Re appropriations from or to the allotment given for a renewal costing up to Rs 10,000 may be carried out by the C R E subject to such restrictions as the C E may lay down

## 86 Estimates

### (a) E and M Works

The rules given in para 62 regarding approximate, abstract, and detailed estimates apply equally to E and M estimates

Estimates for buildings included in an abstract estimate will be prepared on a plinth area basis

### (b) Water supply items in Plinth Area Estimates

The cost of internal installations will be included in the plinth area rate for the building. A list of the fittings it is proposed to provide will be attached in the estimate

The water supply sub head will only include external connections and supply work (if any) the cost of which will eventually be added to the capital cost of the main water supply installation of the station in the Plant Record Book

In cases where an existing source of supply is not being used, or water is to be pumped, or special storage is required, or any departure from the authorised scales is proposed, full details and reasons in support must be given

In all cases where the distribution system is the responsibility of the M E S a certificate will be furnished on the estimate to the effect that the connection of the building(s) to the distribution system will not reduce the normal flow at any taps below the minimum

(b)—contd

laid down by the E in C in technical instructions and that the existing plant and sources can cope with the supply

(c) Electrical items in Plinth Area Estimates

Each building in which it is proposed to instal electricity will be given a separate item for internal work which will always be supported by a copy of the "Schedule of Proposed Internal Wiring" (I A F W 2192)

Any external work the cost of which will eventually be added to the capital cost of the main electrical installation of the station in Plant Record Book, will be a separate sub head to the estimate. If an existing source of supply is not to be utilised or any departure from the authorised scales is proposed full details and reasons in support must be given.

In all cases where the distribution is the responsibility of the M E S a certificate will be furnished on the estimate to the effect that the connection of the building(s) to the mains will not cause voltage drop in excess of that allowed in the Indian Electricity Rules and that the extra load can be carried by the existing plant without employing the recognised spare plant.

(d) Maintenance and operation estimates will be prepared as laid down in the M E S Account Code

## 87 Maintenance of Internal Installations

- (a) Repairs to and replacements of internal water and electrical installations in buildings maintained by the M E S under Major Head 50—M E S will be classified by the G E as 'fair wear and tear' or Barrack damages'
- (b) Fair wear and tear will include replacement of fuses and defective or worn out electric lamps of which the glass is not broken and normal repairs to and replacements of wiring and fittings which in the opinion of the G F have not been damaged by the negligence of the occupants
- (c) Barrack Damages are those due to the negligence of the occupants e.g. electric lamps of which the glass is broken and they will be charged to the occupants (see M E S Account Code)

## 88 Recoveries and their disposal

- (a) The recoveries of all rents for internal electrical installations where such are leviable and of all charges for electric energy and water

## (a)—contd

from non entitled persons are made and adjusted in accordance with the rules laid down in the M E S Account Code except as below —

- (i) Where non entitled persons are supplied direct by a Military dept under para 81 (d) or 81 (g) (ii) above the said dept will be responsible for the necessary recoveries whatever may be the original source of such supply
- (ii) Where non entitled persons receive their supplies under para 81 (g) (iii) above the supplier will make the necessary recoveries direct from such persons
- (b) The procedure laid down in the M E S Account Code will be followed for the adjustment of charges on account of water and electric energy supplied to Military units and formations and individuals entitled to a free supply at State expense. No formal debits will, however, be raised except in the case of services rendered to the R A F and R I M, but *pro forma* credits will be shown in the Annual Returns of the installations concerned and such notifications will be made as are laid down in the M E S Account Code. This rule will also apply in cases when the recovery of charges on account of water and electric energy is wholly or partially waived in respect of a non entitled individual.
- (c) The waiving of authorised charges requires the sanction of the G of I. Irrecoverable items are, however, dealt with under the orders laid down in Financial Regulations for the Army in India, Part I.

## 89 Water Supplies

Rules for M E S water supplies are contained in App I and the authorized scales are laid down in Barrack Synopsis (India).

## (a) Authorised Works

Piped water supplies and the construction and maintenance of wells, together with persian wheels and all gear appertaining to the latter, are authorised works and may be carried out subject to para 23 and the usual financial rules without reference to the G of I provided that —

- (i) The scheme does not entail taking a supply from an outside source, in which case a formal draft agreement or proposals for the conditions of supply will be submitted for the approval of the G of I before any work is commenced. (See also para 90)
- (ii) The supply of water is limited to normal domestic requi ..

(a) (ii) The scheme does not include a supply for irrigation such projects are unauthorized. The initial construction of wells for irrigating soldiers' gardens including persian wheels and gear appertaining thereto, is however, an authorised work, but such persian wheels and their gear will be maintained and renewed regimentally

(b) Supplies from outside sources

When it is proposed to take a supply of water from an outside source [see sub para (a) (i) above], the proposals will be submitted to the G.O.I. for consideration and the report must clearly bring out the following points —

- (i) Source of supply of water and why a separate M.E.S. source is not considered desirable
- (ii) Whether the supply will be taken over in bulk or distributed and the reasons therefor
- (iii) The expense, if any, which the State will have to bear on the distribution system
- (iv) The proposed conditions of supply
- (v) The estimated cost of internal installations
- (vi) A report from the Medical Authorities

(c) Responsibility for purity of water and supply of reagents

- (i) In the case of complete installations, the M.E.S. will be responsible for all sedimentation, filtration, and chlorination, plant including the supply of Alumina ferric and cylinders of chlorine but the Medical Authorities will provide bleaching powder where such is employed

The Medical Authorities will be responsible for testing the water and bringing the fact to the notice of the local M.E.S. officer when they consider that the water is not being adequately purified. They will also lay down the proportions of the reagents to be used

- (ii) In cases where water is chlorinated in detail in small service tanks the Medical Authorities will be entirely responsible for providing the reagents and purifying the water

(d) Rates and Taxes

The rates to be charged for water are detailed in App I, para 5

(e) Internal Installation

The internal installation in a building includes everything on the building side of the stop valve or meter on the service to the building [see para 21 (b) (iii) Note]

(e)—contd

The cost will be included in the capital cost of the building, and it will be maintained from Sub Head B 1 except in the case of buildings forming part of an E & M installation

## 90 Electrical Supplies

Rules for M E S Electrical Supplies are contained in App J and the authorised scales are laid down in Barrack Synopsis (India)

### (a) Authorised Works

Electrical installations in connection with authorised services in military buildings are authorised works. They may, however, only be carried out without reference to the G of I provided that —

- (i) The authorised scales of lighting, heating and ventilation, are not exceeded
- (ii) The scheme does not entail taking power beyond that already authorised from an outside source in which case a formal draft agreement (or proposals for the condition of supply in the case of Govt sources will be submitted for approval to the G of I before any work is commenced
- (iii) The scheme does not entail the construction of a M E S Power Station
- (iv) The rules in para 23 (g) and the usual financial rules are not infringed

### (b) Submission of proposals to G of I

When it is proposed to take power from an outside source, the report must clearly bring out the following points —

- (i) Source of supply of power and why a M E S power station is not considered desirable
- (ii) Whether any company's license covers the area concerned and if so a copy of the license must be sent with the proposal
- (iii) Whether the supply will be taken over in bulk or distributed and the reasons therefor
- (iv) The expense, if any, which the State will have to bear on the distribution system
- (v) The proposed conditions of supply
- (vi) The estimated cost of internal installations

## (c) Rates

The rates to be charged whether by actual or *pro forma* recovery for a distributed supply of electric energy throughout India are laid down in App P. The following exceptions are made to the rates referred to above —

- (i) In cases described in para 81 (g) (iii)
- (ii) When electric energy is supplied from an M E S Installation to other M E S Installations or M E S Workshops  
*Pro forma* debits and credits will be taken in the several Annual Returns at the costed rate [see para 84 (b) and (c)]
- (iii) In Hostels (see para 52)
- (iv) When electric energy is supplied in bulk or for street-lighting at special rates, according to the circumstances of each case a draft formal legal agreement (or proposals in the case of supply to Govt depts) will be submitted to the G of I for approval
- (v) When the installation of separate meters would be unsconomical in the case of small lighting connections to private consumers whose total monthly consumption is likely to be less than Rs 10 in value flat rates (see App P) will be charged per lamp per month subject to no expense being incurred by the State in giving the connection and to the execution by the consumer of an informal agreement understanding that payments will be made monthly in advance
- (vi) As regards R A T see App E

## (d) Internal Installation

In calculating the capital cost of an internal installation in a building [see para 21 (b) (ii) Note] the following rules are to be observed —

- (i) Normally the internal installation will include every thing on the consumer's side of the meter, up to which (inclusive) the distribution system extends
- (ii) When there is no meter and the installation is connected to the M E S supply mains the internal installation will be considered to commence on the consumer's side of the main switch controlling the supply to the building
- (iii) When the installation is connected to a distributed supply system not in M E S charge the capital cost will include the meter and that portion, if any, of the supply line or distributor paid for by the Govt unless the cost thereof has been included under rule in the capital account register of external wiring

The cost will be included in the capital cost of the building and it will be maintained from sub head B 1 (or B-5) except

(d) (ii)—contd

in the case of buildings forming part of L & M Installation proper

(e) Rent for Internal Installation

The rent for an internal installation erected by the State in a Military building where payable in accordance with the rules contained in Section IV, will be assessed at 5/6 per cent per month of the capital cost the rounding off being done under para 48 (c)

(f) External lighting

Perimeter lighting and other authorised external military lighting will be maintained from sub head B 5 (see App B) except where otherwise ordered by the G of I

## 91 Ice Installations

(a) General

The previous sanction of the G of I is necessary to the establishment of an Ice-making or cold storage installation

The M E S will be entirely responsible for the installation and all expenditure will be charged against 50 M E S

All ice made in M E S ice factories will be weighed and handed over free in bulk to the Indian Army Service Corps who will be responsible for its retail issue No accounts adjustment will be made in the M E S accounts The Indian Army Service Corps will obtain all their requirements of ice from M E S ice factories where these exist up to the maximum quantity that these factories can economically produce

(b) Close Season

As very heavy expense is incurred in working an ice plant intermittently  
I M E S ice factories  
will be closed  
closing will  
rally it will be economical to close down the plant when the demand  
falls below one quarter of the normal output Two weeks notice  
should be given before closing down and the factory should be  
ready to re open on any date after 1st of April each year

## 92 Workshops

(a) The word "Workshop" as herein used is defined as a M E S works which the E in C in consultation with the M A G has

## (a)—contd

decided is of sufficient importance to necessitate accounts being kept under the Sub head G .5—“ Workshops ” It does not refer to sub-divisional or installation workshops

(b) The construction of a workshop requires the approval of the G . of I All expenditure both initial and recurring will be charged against 50 M E S

(c) Workshops are established for the manufacture and repair of articles required by the M E S and for the maintenance of M E S machinery and plant  
Work may also be undertaken for other Govt depts or for private persons under the rules laid down in M E S Account Code

(d) Each workshop is to be self supporting, i.e., recoveries for all work done including that for the M E S will cover the actual cost of labour and materials expended on the work and overhead costs [see sub-para (f) below]

(e) The initial outlay on a workshop will be the total capital expenditure incurred on the workshops including —  
Machinery plant spare parts tools, and all accessories  
Workshops buildings and quarters for staff  
Water and electrical connections  
On completion, spare parts will be transferred to the Materials-at Site account opened for the workshops The remainder of the capital expenditure will be entered in the Plant Record Book  
All additions and alterations of the nature of capital expenditure are to be adjusted against the capital account

(f) The overhead costs referred to in sub para (d) above include —  
(i) Expenditure on maintaining and operating the workshop  
(ii) On costs (see para 17)  
(iii) Interest  
(iv) Depreciation

## 93 Technical Inspection of Defence Electric Light Sections

Technical inspection of the plant and necessities at defence electric light stations will be carried out as required, at least once annually, under the orders of the C E



## SECTION VII—FURNITURE AND STORES

### 101 Barrack and Hospital Furniture

- (a) The initial supply of furniture required to complete authorised scales is an authorised work. The cost of the initial supply and upkeep of furniture supplied by the M E S for various purposes is debitable against Major Heads as laid down in the M E S Account Code.
- (b) Lists of articles of M E S supply together with the general dimensions approved by the G of I and references to plans, etc., and their approved scales are given in Barrack and Hospital Schedules (India), and War Equipment Tables. Except as regards technical and office furniture the scales authorised for corresponding ranks of the Army are applicable to the R A F.  
The M L S are responsible for the storage of that portion of the mobilization equipment of General Hospitals which has to be provided by the M L S in peace.
- (c) All articles of barrack and hospital furniture are to be constructed in accordance with the general principles of the G of I. The E in C states that the general principles are not increased.
- (d) The sum to be included for new supplies in the annual schedule of demands is obtained from the Annual Furniture Return (I A F W 2219) and is the difference between the total value of the authorised scales including authorised reserves and the value of the furniture of approved patterns on charge plus that of obsolescent furniture which is on charge in lieu of approved patterns [also see sub para (p) below].
- (e) A register of authorised furniture (I A F W-1811) will be maintained as laid down in the M E S Account Code. Deficiencies will be provided only as funds permit. Without the previous sanction of the G of I authorised scales of furniture will not be exceeded except as provided below.
- (f) The M E S will maintain at each station certain reserves of furniture as prescribed in Barrack and Hospital Schedules (India). The G O C, Dist may in an emergency, authorise the issue, if available, of articles of furniture on loan in excess of scale for purely temporary purposes.
- (g) Furniture allotted to units, depots, etc., is for use in the sets of mess buildings, etc., occupied by the units, depots, etc., at the time of issue. Such furniture may not be transferred permanently.

(g)—contd

or temporarily without the consent of the G E from one set of lines or buildings to another even if both are occupied by the same unit

- (h) The M E S are responsible for arranging for the carriage to barracks, etc , of furniture to complete scales prior to handing over buildings or sets of lines to units, etc Units, depots, etc , concerned, are responsible for providing carriage for all subsequent demands for and exchange of furniture, except that in the case of offices, hostels, hospitals, officers, lady nurses, and departmental W Os and N C Os quarters, etc , where no transport is on charge, the cost of the carriage of furniture will be paid by the M E S In the hills the carriage of furniture in all cases shall be undertaken by military fatigue parties
- (i) The following instructions will be followed when supplying furniture to camps —
  - (i) For temporary camps the issue of barrack furniture is not authorised, but cots may be issued from reserve to troops in temporary camps if this is cheaper than to supply straw or if, owing to the dampness of the climate or for other reasons the use of straw is undesirable
  - (ii) When troops move from barracks into emergency camps, such as cholera camps, etc , there is no objection to their using in camp, under the orders of the O C Station, the furniture supplied to the barracks provided that no furniture is removed from infected barracks and that no expense to the State is caused by moving the furniture  
If considered absolutely necessary by the medical authorities, charpoys may be supplied under the orders of the O C Station (or C F A , if expenditure is involved) for the men in camps whose bedcots or charpoys have been left in an infected building Any infected bedcots or charpoys will be disinfected or destroyed under the direction of the medical authorities
- (j) The cost of repairs to and replacements of furniture (including Barrack Damages) will be adjusted in accordance with the rules contained in the M E S Account Code and in para 87 of these Regulations
- (k) Tally cards will be maintained for all articles of furniture in store An annual verification of the furniture in charge of units, corps, or depts will be made by the officers who make the quarterly barrack inspections in accordance with the rules laid down for stock-taking in the M E S Account Code An officer or S D O will also be deputed to count the furniture in store, to verify the ledger, and to report any deficiencies or surpluses From the ledgers thus checked and verified or corrected the Annual Furniture Distribution Return will be compiled

## SECTION VII —FURNITURE AND STORES

### 101 Barrack and Hospital Furniture

(a) The initial supply of furniture required to complete authorised scales is an authorised work. The cost of the initial supply and upkeep of furniture supplied by the M E S for various purposes is debitable against Major Heads as laid down in the M L S Account Code

(b) Lists of articles of M E S supply together with the general dimensions approved by the G of I and references to plans, etc., their approved scales, ~~etc.~~, <sup>etc.</sup>, with annual rental may be fixed from time to time by the G of I (see App P)

Expenditure on such furniture as may be hired in this manner will be limited to maintenance and repairs only, expenditure will not be incurred on replacements or transportation from one station to another for purposes of hiring

(n) In order to facilitate the checking and preparing of estimates a Furniture Rate List (I A F W.2160) will be maintained in each dist. This list will show the cost of making up each article of furniture at all stations where the local manufacture of furniture is permitted

A corrected copy of the Rate List will be forwarded annually on the 1st of July to the C E concerned and to the E-in C

(o) The furniture sub head in plinth area estimates will be prepared in the following way —

As per authorised scale—	B & H Schedule No	
Sets	at Re	a set=Rs
Less value of articles available locally—Rs		
Nett estimate Rs		

If, however, no nuthorised scale exists or it is desired to provide articles in excess of the authorised scale, full details and reasons in support of the inclusion of these articles must be given

(p) The M F S are responsible for the maintenance and upkeep of furniture supplied as free gifts by the Red Cross Society to military hospitals. The furniture will remain in charge of the Medical authorities and will not be replaced by the M G S. When no longer serviceable it will be struck off the books. The M G S will enter the articles and their capital value as assessed by the G E separately at the end of the register of authorised furniture (I A I W.1811). The articles will also be included in the Annual Furniture Return (I A F W 2219) and the Schedule of Demands will include provision for maintaining this furniture at such percentage of its capital cost as may be in force

(g)—contd

or temporarily without the consent of the G E from one set of lines or buildings to another even if both are occupied by the same unit

(h) The M E S are responsible for arranging for the carriage to barracks, etc., of furniture to complete scales prior to handing over buildings or sets of lines to units, etc. Units depots, etc., concerned, are responsible for providing carriage for all subsequent demands for and exchange of furniture, except that in the case of offices, hostels hospitals, officers, lady nurses, and departmental W Os and N C Os quarters, etc., where no transport is on charge, the cost of the carriage of furniture will be paid by the M E S. In the hills the carriage of furniture in all cases shall be in Financial h<sub>an</sub>ds <sup>at one part</sup>.

The procedure as regards accounting for stores is laid down in the M E S Account Code.

The M E S are also governed by the general rules as regards stores given in Regulations for the Army in India except in any case in which they conflict with rules prescribed in the M E S Account Code or in this Volume.

(b) The stock limit of the M E S as a whole is fixed from time to time by the G of I is not to be exceeded. The stock limits of Commands and Dists within the total limit fixed by the G of I will be determined by the E-in C and C Es respectively.

### 103 Tools and Plant

(a) Tools and Plant will be provided maintained and accounted for, in a manner similar to that laid down for Furniture (see M E S Account Code).

(b) All new mathematical drawing and survey instruments will be obtained from and old instruments repaired by the Mathematical Instrument Dept., Calcutta.

(c) Tools and Plant may be issued on hire under the orders of the C R E. The hirer will be responsible for all working and incidental expenses and for any damage which is not due to fair wear and tear. The rate of hire will be laid down by the E-in C from time to time. The above orders do not apply—

(i) to issues of Tools and Plant on loan to contractors which are governed by the rules in the M E S Account Code

(ii) to the issue on loan of Mobilization stock which requires the sanction of the C-in C

## SECTION VII—FURNITURE AND STORES

### 101 Barrack and Hospital Furniture

(a) The initial supply of furniture required to complete authorised scales is an authorised work. The cost of the initial supply and upkeep of furniture supplied by the M E S for various purposes is debitable against Major Heads as laid down in the M L S Account Code.

(b) Lists of articles of M E S supply together with the general dimensions approved by the G of I and references to plans, etc., their approved scales are ~~as per the annual rental~~ as may be fixed from time to time by the G of I (see App P). Expenditure on such furniture as may be hired in this manner will be limited to maintenance and repairs only, expenditure will not be incurred on replacements or transportation from one station to another for purposes of hiring.

(n) In order to facilitate the checking and preparing of estimates a Furniture Rate List (I A I W-2166) will be maintained in each dist. This list will show the cost of making up each article of furniture at all stations where the local manufacture of furniture is permitted. A corrected copy of the Rate List will be forwarded annually on the 1st of July to the C E concerned and to the E-in-C.

(o) The furniture sub-head in plinth area estimates will be prepared in the following way —

As per authorised scale—	B & H Schedule No	
Sets	at Rs	a set=Rs
Less value of articles available locally—Rs		
Nett estimate Rs		

If, however, no authorised scale exists or it is desired to provide articles in excess of the authorised scale, full details and reasons in support of the inclusion of these articles must be given.

(p) The M E S are responsible for the maintenance and upkeep of furniture supplied as free gifts by the Red Cross Society to military hospitals. The furniture will remain in charge of the Medical authorities and will not be replaced by the M E S. When no longer serviceable it will be struck off the books. The M E S will enter the articles and their capital value as assessed by the G E separately at the end of the register of authorised furniture (I A I W-1811). The articles will also be included in the Annual Furniture Return (I A I W 2219) and the Schedule of Demands will include provision for maintaining this furniture at such percentage of its capital cost as may be in force.

(g)—contd

or temporarily without the consent of the G. L. from one set of lines or buildings to another even if both are occupied by the same unit

(h) The M. E. S. are responsible for arranging for the carriage to barracks, etc., of furniture to complete sets prior to handing over buildings or sets of lines to units, etc. Units, depots, etc., concerned, are responsible for providing carriage for all subsequent demands for and exchange of furniture, except that in the case of offices, hostels, hospitals, officers, lady nurses, and departmental WOs and N.C.Os' quarters, etc., where no transport is on charge, the cost of the carriage of furniture will be paid by the M. E. S. In the hills the carriage of furniture in all cases shall be to Financial Regalia and its party.

The procedure as regards accounting for stores is laid down in the M. E. S. Account Code.

The M. E. S. are also governed by the general rules as regards stores given in Regulations for the Army in India except in any case in which they conflict with rules prescribed in the M. E. S. Account Code or in this Volume.

(i) The stock limit of the M. E. S. as a whole as fixed from time to time by the G. of I. is not to be exceeded. The stock limits of Commands and Districts within the total limit fixed by the G. of I. will be determined by the E-in-C and C. Es respectively.

### 103. Tools and Plant

(a) Tools and Plant will be provided, maintained, and accounted for, in a manner similar to that laid down for Furniture (see M. E. S. Account Code).

(b) All new mathematical, drawing, and survey instruments will be obtained from and old instruments repaired by the Mathematical Instrument Dept., Calcutta.

(c) Tools and Plant may be issued on hire under the orders of the C. R. E. The hirer will be responsible for all working and incidental expenses and for any damage which is not due to fair wear and tear. The rate of hire will be laid down by the E-in-C from time to time. The above orders do not apply—

(i) to issues of Tools and Plant on loan to contractors, which are governed by the rules in the M. E. S. Account Code,

(ii) to the issue on loan of Mobilization stock which requires the sanction of the C. in-C.

(l) The supply of furniture on payment of rent has been authorised in certain special cases by the G of I (see Barrack and Hospital Schedules)

The rent will be recovered monthly at such rates as may be approved periodically by the G of I (see App P) in addition to the rent for quarters. The rounding off of rent for furniture will be done in the same manner as the rent of a building [see para 43 (c)]. In such cases the M E S will be responsible for the provision, maintenance, and repair, of authorised furniture and equipment including articles which are ordinarily supplied by the Indian Army Ordnance Corps

(m) If obsolete and surplus furniture is available at out-of-the-way stations where hiring from private firms is expensive or impossible and if officers desire to hire such furniture, it may, on the authority of the G O C in C concerned be so hired at such rental as may be fixed from time to time by the G of I (see App P)

Expenditure on such furniture as may be hired in this manner will be limited to maintenance and repairs only, expenditure will not be incurred on replacements or transportation from one station to another for purposes of hiring

(n) In order to facilitate the checking and preparing of estimates a Furniture Rate List (I A F W-2166) will be maintained in each dist. This list will show the cost of making up each article of furniture at all stations where the local manufacture of furniture is permitted

A corrected copy of the Rate List will be forwarded annually on the 1st of July to the C E concerned and to the E in C

(o) The furniture sub head in plinth area estimates will be prepared in the following way —

As per authorised scale—B & H Schedule No

Sets                      at Rs                      a set = Rs

Less value of articles available locally—Rs

Nett estimate Rs

If, however, no authorised scale exists or it is desired to provide articles in excess of the authorised scale, full details and reasons in support of the inclusion of these articles must be given

(p) The M F S are responsible for the maintenance and upkeep of furniture supplied as free gifts by the Red Cross Society to military hospitals. The furniture will remain in charge of the Medical authorities and will not be replaced by the M F S. When no longer serviceable it will be struck off the books. The M F S will enter the articles and their capital value as assessed by the G E separately at the end of the register of authorised furniture (I A F W-1811). The articles will also be included in the Annual Furniture Return (I A F W 2219) and the Schedule of Demands will include provision for maintaining this furniture at such percentage of its capital cost as may be in force

(g) When the M I S cannot supply articles up to the sanctioned scales units may provide the deficiencies either by purchase through the M E S, in which case no departmental charges are leviable or from other sources. When Govt funds become available such articles may be taken over by the M E S, under the orders of the G O C Dist, at a valuation to be fixed by the C R E, provided that they are in good condition and suitable for issue in lieu of the articles shown in the sanctioned scales

### 102. Stores

(a) Financial powers and rules regarding the supply of stores are given in Financial Regulations for the Army in India (see also para 24). The procedure as regards accounting for stores is laid down in the M E S Account Code. The M E S are also governed by the general rules as regards stores given in Regulations for the Army in India except in any case in which they conflict with rules prescribed in the M E S Account Code or in this Volume.

(b) The stock limit of the M E S as a whole as fixed from time to time by the G of I is not to be exceeded. The stock limits of Commands and Dists within the total limit fixed by the G of I will be determined by the E in C and C Es respectively.

### 103 Tools and Plant

(a) Tools and Plant will be provided, maintained, and accounted for in a manner similar to that laid down for Furniture (see M F S Account Code).

(b) All new mathematical drawing and survey instruments will be obtained from and old instruments repaired by the Mathematical Instrument Dept Calcutta.

(c) Tools and Plant may be issued on hire under the orders of the C R F. The hirer will be responsible for all working and incidental expenses and for any damage which is not due to fair wear and tear. The rate of hire will be laid down by the F in C from time to time. The above order do not apply—

- to issues of Tools and Plant on loan to contractors which are governed by the rules in the M F S Account Code.
- to the issue on loan of Mobilisation stock which is subject to the sanction of the C in C.

(l) The supply of furniture on payment of rent has been authorised in certain special cases by the G of I (see Barrack and Hospital Schedules)

The rent will be recovered monthly at such rates as may be approved periodically by the G of I (see App P) in addition to the rent for quarters. The rounding off of rent for furniture will be done in the same manner as the rent of a building [see para 48 (c)]. In such cases the M E S will be responsible for the provision, maintenance, and repair of authorised furniture, and equipment including articles which are ordinarily supplied by the Indian Army Ordnance Corps

(m) If obsolete and surplus furniture is available at out-of-the way stations where hiring from private firms is expensive or impossible, and if officers desire to hire such furniture, it may, on the authority of the O O C in C concerned be so hired at such annual rental as may be fixed from time to time by the G of I (see App P)

Expenditure on such furniture as may be hired in this manner will be limited to maintenance and repairs only, expenditure will not be incurred on replacements or transportation from one station to another for purposes of hiring

(n) In order to facilitate the checking and preparing of estimates a Furniture Rate List (I A F W 2166) will be maintained in each district. This list will show the cost of making up each article of furniture at all stations where the local manufacture of furniture is permitted

A corrected copy of the Rate List will be forwarded annually on the 1st of July to the C E concerned and to the E in C

(o) The furniture sub head in plinth area estimates will be prepared in the following way —

As per authorised scale—	B & H Schedule No	
Sets	at Rs	a set—Rs
Less value of articles available locally—	Rs	
Nett estimate	Rs	

If, however, no authorised scale exists or it is desired to provide articles in excess of the authorised scale, full details and reasons in support of the inclusion of these articles must be given

(p) The M E S are responsible for the maintenance and upkeep of furniture supplied as free gifts by the Red Cross Society to military hospitals. The furniture will remain in charge of the Medical authorities and will not be replaced by the M E S. When no longer serviceable it will be struck off the books. The M E S will enter the articles and their capital value as assessed by the G E separately at the end of the register of authorised furniture (I A F W-1811). The articles will also be included in the Annual Furniture Return (I A F W 2219) and the Schedule of Demands will include provision for maintaining this furniture at such percentage of its capital cost as may be in force

(g) When the M E S cannot supply articles up to the sanctioned scale<sup>1</sup> unit may provide the deficiency either by purchase through the M E S, in which case no departmental charges are leviable, or from other sources. When Govt funds become available such articles may be taken over by the M E S, under the orders of the G O C D & I, at a valuation to be fixed by the C R L, provided that they are in good condition and suitable for issue in lieu of the articles shown in the sanctioned scale.

### 102. Stores

(a) Financial powers and rules regarding the supply of stores are given in Financial Regulations for the Army in India (see also para 24). The procedure as regards accounting for stores is laid down in the M E S Account Code.

The M E S are also governed by the general rules as regards stores given in Regulations for the Army in India except in any case in which they conflict with rules prescribed in the M I S Account Code or in this Volume.

(b) The stock limit of the M E S as a whole as fixed from time to time by the G of I is not to be exceeded. The stock limits of Commands and Distts within the total limit fixed by the G of I will be determined by the E in C and C Es respectively.

### 103. Tools and Plant

(a) Tools and Plant will be provided, maintained, and accounted for, in a manner similar to that laid down for Furniture (see M E S Account Code).

(b) All new mathematical drawing and survey instruments will be obtained from and all instruments repaired by the Mathematical Instrument Dept, Calcutta.

(c) Tools and Plant may be issued on hire under the orders of the C R E. The hirer will be responsible for all working and incidental expenses and for any damage which is not due to fair wear and tear. The rate of hire will be laid down by the F in C from time to time. The above orders do not apply—

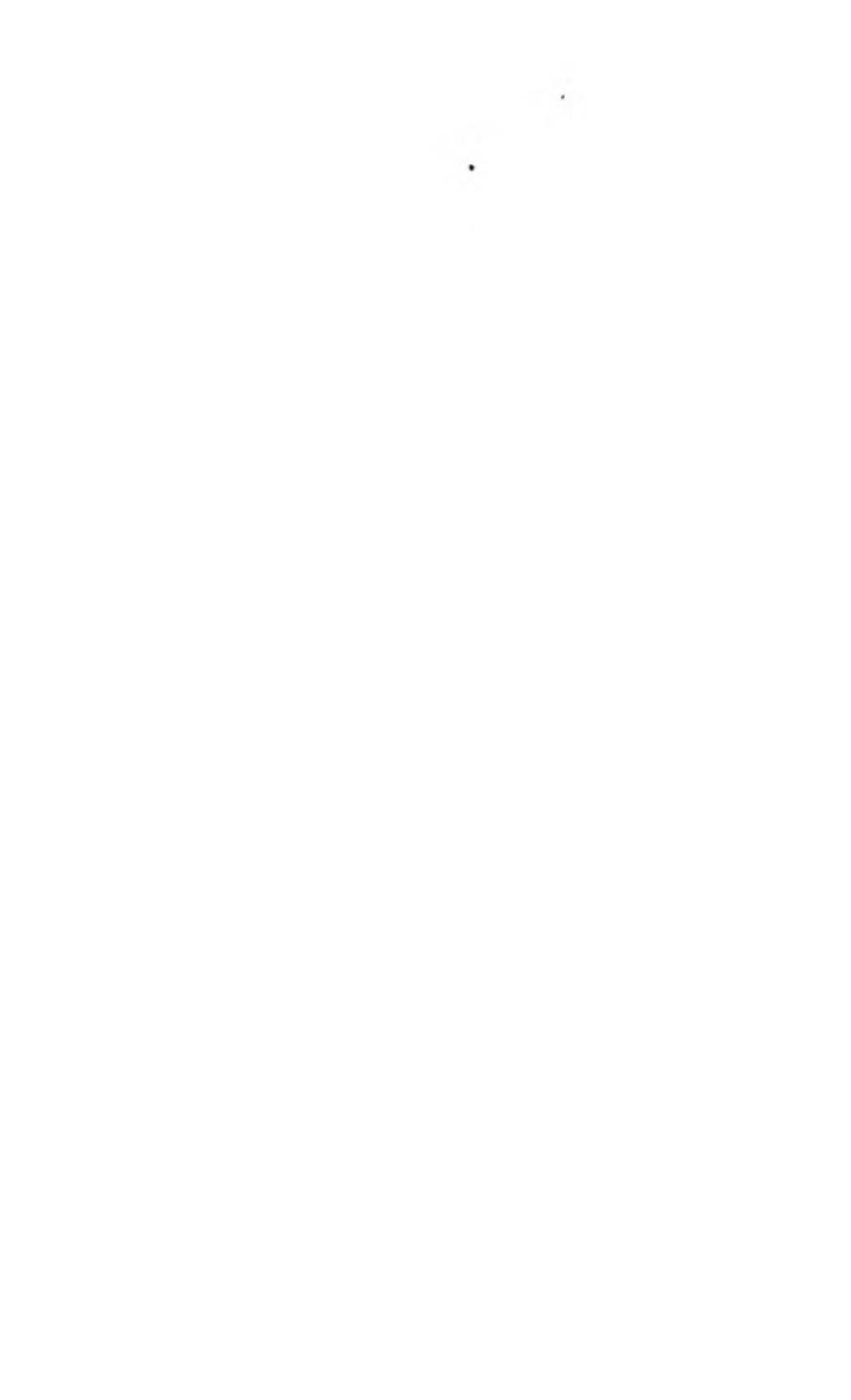
(i) to issues of Tools and Plant on loan to contractors which are governed by the rules in the M E S Account Code;

(ii) to the issue on loan of Mobilization stock which requires the sanction of the C-in-C.

## 104. Transport

- (a) Except in the circumstances stated in sub-paras (c), (d), and (e), below, all transport required for use by the M E S will be obtained by indent on the local transport officer, who will either hire or provide Govt transport, the expenditure being debitable to the M E S
- (b) (i) Transport may be demanded by time or on mund mileage or cubic foot mileage rates including or excluding loading and unloading as required
- (ii) Local transport officers, if unable to supply transport of the particular type demanded by the M E S, will obtain the previous concurrence of the M E S authorities before supplying alternative transport
- (iii) The cost of animal or mechanical transport services rendered by the Indian Army Service Corps to the M E S will be either the actual cost of hired transport supplied or, where Govt transport is supplied, will be based on the local market rates, or on local contract rates, where such exist, for hired transport of a class similar to the Govt transport supplied to the M E S. The assessment will be made by the local transport officer
- (iv) Indents for transport must be accompanied by a certificate that funds are available to pay for the transport required and should be endorsed in red ink "Debitable to 50-M E S"
- (v) Demands for motor cars required in connection with works will be made by the C R E on the G O C Dist, who will, if possible, arrange for the allotment of a staff car
- (c) In special cases the M E S may be permitted to purchase and maintain their own transport (steam or internal combustion) subject to rules in para 24. All such transport will be borne on charge as Tools and Plant
- (d) The orders in sub para (a) above are not intended to preclude the M E S from entering into contracts for works for which the contractor arranges his own transport, or to apply when it is undesirable to force a contractor to use Govt transport
- (e) The M E S shall be free to enter into separate contracts in special cases, e g , for the transportation of machinery and articles which require special stacking. The Assistant Director of Supplies and Transport and the M F S officer concerned will mutually decide when this procedure is necessary





**APPENDIX A**  
**(See para 11)**  
**M E S ESTABLISHMENTS**  
**PART I—Officers**

Rank.	Grade	NUMBERS AT DUTY					Total.	REMARKS
		A H Q	W C	S G	E C	W C		
Major General	E In-C.	1					1	
Brigadier	C. E		1	1	1	1	4	
Colonel	Dy E. In C (Works)	1					1	
	" " (E & M.)	1					1	
	Dy C. E.		1				1	
Lieutenant-Colonel	C. R. E 1st class		4	3	2	1	10(n)	(n) Distribution is given in para 3
Lieutenant Col- onel or Major	S O. R. E 1st grade (Works)	1	1	1	1	1	5	
	S O. R. E 1st grade (E & M.)		1		1		2	
Lieutenant Colo- nel, Major or Captain	C R. E 2nd class A C R. E (Works) (E & M.) Park	1	1	2	2	1	7(n)	(n) 11(n) 5(n) 1(n)
	S O. R. E 2nd grade (Works)		2				2(s)	
Major or Captain	S O. R. E 2nd grade (E & M.)			1		1	2	
Major Captain Lieutenant, or Civilian	G E or A G E (Works) and (E and M.)	47	15	23	10	99(5)	(b) The E in C is empowered to vary the dis- tribution be- tween Com- mands of the numbers of G Es and A G Es and to modify the number shown as "Reserve by altering the numbers of G Es and A G Es	
	G E Technical		4				4	
	Technical Officer 1st grade (Works)	1	1	1	1	1	5	
	Technical Officer 1st grade (L & M.)	1	1				1	
	Technical Officer, 2nd grade (E and M.)			1		1	2	
	Technical Officer 3rd grade (E and M.)		3				3(n)	
Major, Captain, or Lieutenant	Bk. Dept. Officers		4	3	2	1	10(s)	
Civilian or Officer of the India Mis- cellaneous List	Officer Supervisor	1					1	
	Totals at duty	7	50	35	23	20	180	
	Reserve for furlough courses etc.						33(b)	
	Total cadre charge- able to Main Head E						213	

NOTE.—1 The establishment is composed of—

(a) Regular E. E. officers and officers of the R. E. (Indian Army)

(b) Inspectors of R. P. Machinery

(c) Departmental officers of the Military Engineering establishment excluding supernumeraries.

5

(d) Departmental officers of the Bk. Dept. excluding supernumeraries

11

(e) Civilian Assistant Engineers appointed by E. In-C. from the cadre of civilian S. D. Os

3

(f) Such permanent or temporary officers as may be sanctioned.

2 Exclusive of such officers whose pay under the orders of G. of L. (or the S. of S. if necessary) is chargeable to estimates for works. The total cadre must not exceed 213.

3 The distribution given above does not constitute the basis for scale audit which is conducted on the India basis by the M. A. O.

4 The ranks shown are those normally held by the incumbents of the various appointments.

**PART II—Engineering Establishment and Furniture and Stores Branch**

Grade	N C	S C	E C	W C	Total	REMARKS
<i>Bridges and Roads Branch</i>						
S. D. Os. (Military)	77	21	23	6	85(a)	(a) In the case of military establishments the upper numbers represent numbers at duty and the lower number the reserve for furlough which is calculated at 10 per cent. of the numbers ordinarily at duty
	2	0	2	1		
(Civilian)	56	13	12	10	71	
Sub-Overseers 1st grade (Civilian)	32	17	20	9	52	
2nd grade (Civilian)	73	30	35	19	122	
<i>Electrical and Mechanic Branch</i>						
S. D. Os. (Military) (including military mechanists)	91	0	0	6	49(a)	
	2	1	1			
S. D. Os. (Civilian)	3	0	1		10	
<i>Furniture and Stores Branch</i>						
Barber Department	24	0	0	6	97(a)	
	4	0	2	1		
<i>Storekeepers</i>						
Upper Division (Civilian)	0	4	4	3	20	
Lower Division (Civilian)	16	9	9	6	40	

NOTE.—1. Provided that the total establishments are not exceeded, the E. In-C. may make the following variations between:

Leave reserves and the numbers at duty.

Numbers allotted to Commands.

Numbers of military and civilian S. D. Os.

Numbers of S. D. Os. in the R. & R. and R. & M. branches.

2. All military S. D. Os. of the R. and R. branch and all military S. D. Os. (other than military mechanists) of the R. and M. branch belong to the Military Engineering establishment—i.e.,

2. The distribution of furniture charges (see Pay and Allowance Regulations Part I) is as follows—

1 C. S. & L. S. E. C. F. W. C. 2 Total—26

3. Officers' quarters are borne on the strength of "M" Company R. E. and their promotion, etc., are in accordance with the rules contained in the Royal Warrant for Pay, etc.

4. Officers' messes are in that to Divisions by C. Es. and to Divisions, etc., by C. R. Es.

## PART III —Clerical, Drawing and Menial Establishments

Class and designation.	N C.	S C.	E O	W O	Total	REMARKS
Clerical						
At A H Q —						
Superintendents					5	
As Istante					{ 14	* Represent. leave reserve
Clerks, Second Division					{ 5*	
" Third					{ 17	
In Commands and Dists —					{ 22	
Chief Clerks	1	1	1	1	4	Office of each C. E.
Head Clerks	6	4	6	3	18	Offices of Dy. C. E. (1) C. R. Es 1st class (10) C. R. Es, 2nd class (7)
Clerks Upper Division	31	23	21	12	87	Allotted to Dists by O. Is
Lower Division	123	82	80	44	329	
Drawing						
At A H Q —						
Head Draftsman					1	
Draftsmen					5	
Blk & Printer					1	
In Commands and Dists —						
Head Draftsmen	1	1	1	1	4	Offices of C. Es
Draftsmen Upper Division	14	7	7	4	32	Allotted to Dists by C. Es
Draftsmen Lower Division	26	13	13	6	58	
Menials						
At A H Q —						
Dutties					5	
Peons					16	1 Jemadar peon 1 daffadar peon 13 peon 1 chowkidar
In Commands and Dists —						
Dutties	7	7	7	5	26	Allotted to Dists by C. Es
Peons (a)	216	100	109	49	474	(a) Includes the re- quisite number of office chowkidars employed in each

Note — 1. The P. In-C. is empowered to vary the allotment of establishments between Commands.  
        2. The approval of the P. In-C. is required to the establishment employed in the office of a C. E.

**PART II—Engineering Establishment and Furniture and Stores Branch**

Grade	N C	V C	E C	W C	Total	REMARKS
<i>Buildings and Works Branch</i>						
S. D. O's (Military)	27	21	23	6	85(1)	(a) In the case of military establishments the upper number represents numbers at duty and the lower number the Reserve for furlough, which is calculated at 10 per cent of the numbers ordinarily at duty
(Civilian)	3	2	2	1	71	
Sub-Overseers, 1st grade (Civilian)	36	13	12	10	81	
"    2nd grade (Civilian)	73	39	38	19	169	
<i>Electrical and Mechanical Branch</i>						
S. D. O's (Military) (including military mechanists)	91	9	9	6	49(a)	
S. D. O's (Civilian)	2	1	1			
<i>Furniture and Stores Branch</i>						
Barrack Department	36	22	26	6	97(a)	
	4	2	2	1		
<i>Storekeepers</i>						
Upper Division (Civilian)	9	4	4	2	20	
Lower Division (Civilian)	16	9	9	5	40	

*Notes.—1. Provided that the total establishments are not exceeded, the E. In-C. may make the following variations between—*

*Leave reserve and the numbers at duty*

*Numbers allotted to Commands*

*Numbers of military and civilian S. D. O's*

*Numbers of S. D. O's in the R. & R. and R. & M. branches.*

*2. All military S. D. O's of the R. and R. branch and all military S. D. O's (other than military mechanists) of the R. and M. branch belong to the Military Engineering establishment—1 L. L.*

*3. The distribution of furniture charges (see Pay and Allowance Regulations Part I) is as follows—*

*N. C. 8, S. C. 6, E. C. 7, W. C. 2 Total=21*

*4. Military Mechanists are borne on the strength of "H" Company R. E. and their promotion etc. is regulated in accordance with the rules contained in the Royal Warrant for Pay etc.*

*5. All these establishments are allotted to Divisions by C. Es. and to Divisions etc., by C. R. Es.*

## PART III —Clerical, Drawing and Menial Establishments

Class and division	N.C.	S.C.	E.C.	W.C.	Total	Remarks
<i>Clerical</i>						
At A H Q —						
<i>Sup-intendents</i>					5	
<i>Instructors</i>					14	
<i>Other Second Division</i>					17	
" Third "					22	
<i>In Commands and Distts.</i>					20	
<i>Officer Clerks</i>	1	1	1	1	4	Officer of rank C.E.
<i>Non-Officer Clerks</i>	6	4	3	3	16	Officer of Dr. C.E. (1) C.E. En., 1st class (10) C.E. En. 2nd class (4)
<i>Clerks Upper Division</i>	21	23	21	12	87	
" Lower Division	123	82	82	41	338	Allotted to Lists by C.E.
<i>Draughts</i>						
At A H Q —						
<i>Head Draughtsmen</i>					1	
<i>Draughtsmen</i>					6	
<i>Elie Printers</i>					1	
<i>In Commands and Distts.</i>						
<i>Head Draughtsmen</i>	1	1	1	1	4	Off. 1st C.E.
<i>Draughtsmen Upper Division</i>	38	7	7	4	52	
<i>Draughtsmen Lower Division</i>	46	33	33	6	88	Allotted to Lists by C.E.
<i>Menials</i>						
At A H Q —						
<i>Dutries</i>					5	
<i>Peons</i>					10	1. Jemadar pon 1 daffadar pon 13 pon 1 chowkidar
<i>In Commands and Distts.</i>						
<i>Dutries</i>	7	7	7	6	26	All used to Lists by C.E.
<i>Peons (a)</i>	215	100	100	49	474	(a) Includes the men in the offices

*Notes—* 1. The P. In-C. is empowered to vary the allotment of retailed men between 1 & 2. The approval of the P. In-C. is required to the essential men employed in the office or

PART II.—Engineering Establishment and Furniture and Stores Branch.

Grade	N C	C C	E C	W C	Total	REMARKS
<i>Buildings and Roads Branch</i>						
S. D. Os. (Military)	27	21	23	8	85(a)	(a) In the case of military establishments, the upper number represents numbers at duty and the lower number the Reserve for furlough, which is calculated at 10 per cent of the numbers ordinarily at duty
" (Civilian)	3	2	2	1	73	
Sub-Overseers, 1st grade (Civilian)	36	13	12	10	81	
" 2nd grade (Civilian)	37	17	20	9	109	
<i>Electrical and Mechanical Branch</i>						
S. D. Os. (Military) (including military mechanists)	21	0	0	6	49(a)	
" (Civilian)	2	1	1			
S. D. Os. (Civilian)	.	3	6	1	10	
<i>Furniture and Stores Branch</i>						
Barrack Department	34	22	26	6	97(a)	
"	4	2	2	1		
<i>Storekeepers</i>						
Upper Division (Civilian)	.	9	4	3	20	
Lower Division (Civilian)	.	16	9	6	40	

NOTES.—1. Provided that the total establishments are not exceeded, the E. in-C. may make the following variations between—

Leave reserve and the numbers at duty

Numbers allotted to Commands,

Numbers of military and civilian S. D. Os.

Numbers of S. D. Os. in the R. & R. and R. & M. branches.

2. All military S. D. Os. of the R. & R. branch and all military S. D. Os. (other than military mechanists) of the R. & M. branch belong to the Military Engineering Establishment—1 U. L.

3. The distribution of furniture charges (see Pay and Allowances Regulations Part I) is as follows—

N. C. 9, C. C. 6, E. C. 7; W. C. 2. Total=24

4. Military Mechanists are borne on the strength of "H" Company R. E. and their promotion, etc., regulated in accordance with the rules contained in the Royal Warrant for Pay, etc.

5. All these establishments are allotted to Divisions by C. Es. and to Divisions, etc., by C. R. Es.

## Form A. I.—Major Works in Progress.

Sub and Detailed Heads.	Name of work and locality	Amount of Estimate.	ANTICIPATED EXERCISES		EXERCISES THIS YEAR		REVIEWED ACTIVITIES TILL DATE
			During current year	To end of current year	Actual	Estimated	
		Rs.	Rs.	Rs.	Rs.	Rs.	

## Form A. II—New Major Works

Sub and Detailed Heads.	Name of work and locality	Amount of Estimate	Allotment prepared	PRIMARIO	
				Estimated Authenticity if approved (If necessary and yet accepted by A. II, Q. tales estimation to be given)	Actual
		Rs.	Rs.		

Note 1.—Works are to be arranged in the order and under the sub and detailed heads given in M. L. S. Account Code App. L.

In the case of new major works, works of the same detailed head are to be given in order of priority.  
Each work must be specified separately.

Note 2.—In Form A. I the minimum allotment is that required to complete actual work in hand or to meet commitments. Normal allotments are to be entered in the General Abstract.

Note 3.—The total Demand in this form is not to exceed the grant during the current year for major works inclusive of works in progress but exclusive of the works for services referred to in para 28 (c) (iii).

## APPENDIX B

(See para 28)

## FORMS FOR THE SCHEDULE OF DEMANDS FOR ENGINEER SERVICES

*Form A—General Abstract of Schedule of Demands for Engineer Services*

Year 19—19

Item No	Main Head	Description of Heads	Anticipated for current year	Demand for next year	REMARKS
1	A	Works— Sub Heads I & II— Major Works in progress (Form A I) New Major Works (Form A II) Reserve for Major Works	Rs	Rs	
2	"	Sub-Head 8—Reserve for Minor Works			
3	"	Sub Head 9—Losses			
4	"	TOTAL MAIN HEAD A—WORKS			
5	B	Maintenance—Buildings Communications etc (Form B)			
6	C	Maintenance and Operation— Installations (Form C)			
7	D	General Charges (Form D)			
8	E	Establishment (Form E)			
9	F	Tools and Plant (Form F)			
10	G	Suspense (Form G)			
11		TOTAL EXPENDITURE HEADS A-G			
12		Anticipated cost of stores from England at 1s 6d to 1 rupee			
13		Anticipated Revenue (Form H)			

NOTE 1.—Entries against Items 8 and 14 should be gross and include provision on account of Army Ordnance and Clothing Factories, R. A. F., and R. I. M.

NOTE 2.—The amounts under "Anticipated for current year" should take into account any known modifications to Budget figures.

NOTE 3.—Against Item 4 "Reserve for Minor Works" Commands and Independent Districts will include provision for all Army Services except the following which will be included at A. H. Q.—

R. A. F., Army Ordnance and Clothing Factories Inspection Sections Auxiliary and Territorial Forces R. I. M., Ordnance Depots, Medical Stores Depots, Training and Educational Institutions and Units controlled directly by A. H. Q., and S. m/s Imperial Circle (P. W. D.)

NOTE 4.—An entry should not be made under "Losses" unless a full explanation is given as to why losses are anticipated.

*Form A. I.—Major Works in Progress.*

Sub and Detailed Heads.	Name of work and locality	Amount of Estimate.	ANTICIPATED EXPENDITURE		REQUIRED NEXT YEAR		REMARKS Authority for work
			During current year	To end of current year	Minimum.	Normal	
		Rs.	Rs.	Rs.	Rs.	Rs.	

*Form A. II.—New Major Works.*

Sub and Detailed Heads.	Name of work and locality	Amount of Estimate	Allotment proposed	REMARKS	
				Brief explanation of necessity Authority if approved (if necessary not yet accepted by A. H. C. full explanation to be given.)	
		Rs.	Rs.		

Note 1.—Works are to be arranged in the order and under the sub and detailed heads given in M. E. B Account Code App. I.

In the case of new major works, works of the same detailed head are to be given in order of priority.  
Each work must be specified separately.

Note 2.—In Form A. I the minimum allotment is that required to complete actual work in hand or to meet commitments. Normal allotments are to be entered in the "General Abstract."

Note 3.—The total Demand in (1) is not to exceed the grant during the current year for major works inclusive of works in progress but exclusive of the works for services referred to in para 23 (c) (1).

## APPENDIX F

(See para 21)

## FORMS FOR THE SCHEDULE OF DEMANDS FOR ENGINEER SERVICES.

## Form A—General Abstract of Schedule of Demands for Engineer Services

Year 10—10

Item No.	Main Head	Description of Head	Anticipated for current year	Demand for next year	Remarks
1	A	Works— Sub-Heads 1— Major Works in progress (Form A II) New Major Works (Form A II)			
2		Reserve for Major Works			
3		Sub-Head 2—Reserve for Minor Works			
4		Sub-Head 3—Leases			
5					
6		Total Main Head 1—Works			
7	B	Maintenance—B—Buildings, Communications, etc. (Form B)			
8	C	Maintenance and Operations— Installations (Form C)			
9	D	General Charges (Form D)			
10	E	Establishment (Form E)			
11	F	Tools and Plant (Form F)			
12	G	Expense (Form G)			
13		TOTAL EXPENDITURE HEADS A-G			
14		Anticipated cost of stores from England at 1s 6d to 1 Lopee			
15		Anticipated Revenue (Form B)			

NOTE 1.—Entries against Heads 8 and 14 should be gross and include provision on account of Army Ordnance and Clothing Factories, H. A. F., and H. I. M.

NOTE 2.—The amounts under "Anticipated for current year" should take into account any known modifications to Budget figures.

NOTE 3.—Against Item 4—"Reserve for Minor Works," Commands and Independent Districts will include provision for all Army Services except the following which will be included at A. II. Q.—

H. A. F., Army Ordnance and Clothing Factories, Inspection Sections, Auxiliary and Territorial Forces, H. I. M., Ordnance Depots, Medical Stores Depots, Training and Educational Institutions and Units controlled directly by A. II. Q., and the Imperial Circle (P. W. D.).

NOTE 4.—In the case of works, etc., expected by the P. W. D. on behalf of the Army, etc., charges on account of rental, labour and tools and plant will be included. (For the purposes of this schedule) in Forms F and G. In Forms A I and A II against each work being or to be executed by the P. W. D. there will be entered in the "Reserve for current year" due to the P. W. D. for establishment, tools and plant, etc., for tools and plant etc., and the same entry will be made at the foot of Forms A I, A II, B, and D. In each case the percentage levied is to be stated.

NOTE 5.—An entry should not be made under "Leases" unless a full explanation is given as to why leases are anticipated.

## Form A. I.—Major Works in Progress.

Sub and Detailed Heads.	Name of work and locality	Amount of Estimate.	ANTICIPATED EXPENDITURE		REQUIRED NEXT YEAR.		REMS AUTH. for w
			During current year	To end of current year	Minimum	Normal	
		Rs.	Rs.	Rs.	Rs.	Rs.	

## Form A. II.—New Major Works.

Sub and Detailed Heads.	Name of work and locality	Amount of Estimate	Allotment proposed	REMARKS	
				Rs.	Rs.

Works are to be arranged in the order and under the sub and detailed heads given above. They are to be given in order of priority. Actual work in hand at the end of the current year for each item given in para. 23 (c) (iii).

## Form B.—Maintenance—Buildings,

Service

(a) Army exclusive of services noted below . . . . .  
 (b) Auxiliary Force . . . . .  
 (c) Indian Territorial Force . . . . .  
 (d) Ordnance Depots . . . . .  
 (e) Medical Store Depots . . . . .

TOTAL

	2 MILITARY ROADS IN CANTONMENTS			3 MILITARY ROADS IN CANTONMENTS			4 FURNITURE	
	Miles	Anticipated current year	Required next year	Miles	Anticipated current year	Required next year	Book value of — Approved plus obsolescent patterns within the authorized scale	Surplus and obsolete furniture
	Ps.	Rs.		Rs.	Rs.	Rs	Rs	Rs
(a)								
(b)								
(c)								
(d)								
(e)								
TOTAL								

NOTE 1.—Maintenance of buildings (including those forming part of E. & M. installations and workshops) percentage on capital values —

Buildings including water supply systems, etc., but excluding internal electrical installations at 1½% Internal electrical installations (also perimeter and external lighting) at 8 per cent. (5 repairs, 3 renewals)

NOTE 2.—Repairs and renewals to Military roads both in and ex-cantonsments are to be calculated at Rs.

NOTE 3.—Maintenance of furniture at 6½ per cent. (5 repairs, 3 renewals) on the book value of approved patterns in number the authorized scales. Repairs at 6 per cent. on the book value of surplus and obsolete furniture

NOTE 4.—Miscellaneous repairs, which include rifle ranges, drains, temporary building, defences, cutting faces and perimeter and other unclassified external lighting at the rates given in Note 1.

NOTE 5.—Repairs to landing grounds will be shown separately (see App. E).

NOTE 6.—Under Sub-heads 1, 4, 5 the amounts should be gross and any anticipated credits on account of re-use included.

### **Communications, etc**

1 MILITARY BUILDING				INCORPORATED ESTIMATE	2 TOTAL	
Capital value		Anticipated Current year		Required next year	Anticipated current year	Required next year
Buildings includ- ing water supply fixtures, etc., but excluding internal electrical installations.	Internal electrical installations	Buildings includ- ing water supply fixtures, etc., but excluding internal electrical installations.	Internal electrical installations	But incl'd externally but excl'd internal electrical installations	Rs	Rs
Rs	Rs	Rs	Rs	Rs	Rs	(a)
						(b)
						(c)
						(d)
						(e)
						TOTAL

4 FURNITURE		5 MISCELLANEOUS		TOTAL		
Anticipated current year	Required next year	Anticipated current year	Required next year	Anticipated current year	Required next year	
Rs	Rs	Rs	Rs	Rs	Rs	(a)
						(b)
						(c)
						/
						(e)
						TOTAL

for which provision is made and debit is taken under the heads concerned) is to be calculated at the following

(1) Returns & renewals)

સુરત

920 per mile

terms on charge plus oblique patterns on charge to make up deficiencies (these together must not  
here retained in accordance with para 101(m))  
maintained for hire appropriate bungalows buildings, hired on a repaying lease etc., at estimated requirements

receipts of rent etc., from other dep'ts. of the Central Govt. (see M. E. B. Account Code) should be shown as fully

## Form C—Maintenance and

	1 WATER SUPPLY	
	Anticipated current year	Required next year
1 Installation establishments [see para. 17 (5)]	Rs	Rs
2 All other working expenses		
3 Anticipated increase or decrease in Materials at Site		
4 Total Expenditure		
5 Expenditure on Sub-Head C-S Renewals		

NOTE 1.—“On Costs” will be adjusted in the pro forma accounts only in accordance with the orders laid down.

NOTE 2.—Every renewal costing over Rs 10 000 is to be specified separately and the necessity clearly ex-

NOTE 3.—Under Sub-heads 1 and 2 any anticipated credits on account of recoveries from other depts. of the

## Form D—General

Service	1 RENT FOR MIXED BUILDINGS		2 RENT FOR LAND		3 PAYES AND TAXES	
	Anticipated current year	Required next year	Anticipated current year	Required next year	Anticipated current year	Required next year
(a) to (e) as in Form B	Rs	Rs	Rs	Rs	Rs	Rs
TOTAL EXPENDITURE						

NOTE 1.—Any changes are to be explained, also any charges under “Miscellaneous.”

NOTE 2.—Charges under 4 “Payments on account of compensation for quarters, etc.” are not applicable to

NOTE 3.—Under Sub-head 1 any anticipated credits on account of receipts of rent from other depts. of the

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**12 N. L. - Account Code.**

paid. A lump sum amount is to be given for rentals upto a unit of Rs. 1 lakh Central Govt. (see M. L. S. Account Code) and the balance separately to pay a

### **Charges**

5

Conc. "T-100" 100% Acrylic Resin  
100% Solids

## Form E—Establishment.

Sub and Detailed Heads	PERMANENT ESTABLISHMENT		TEMPORARY ESTABLISHMENT		TOTAL	
	Anticipated current year	Required next year	Anticipated current year	Required next year	Anticipated current year	Required next year
2. Administration (C. Es & Offices)—	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Pay and Allowances—						
(a) Officers						
(b) Engineering Establishments, Buildings and Roads.						
(c) Engineering Establishments, Electrical and Mechanical.						
(d) Engineering Establishments, Furniture and Stores.						
(e) Clerical and Drawing						
(f) Menial						
(g) Travelling Allowances						
(h) Contingent Charges						
(i) Payments to other Departments						
(j) Credits from other Departments						
(k) Pay of Officers on Furlough in England.						
(l) Pay of Officers in India not on duty with the M. E. S. (F. Staff College).						
(m) Leave Passage Concessions						
TOTAL ADMINISTRATION						
3. Executive (C. E. Es. and G. Es. Offices)—						
(e) to (m) as above						
TOTAL EXECUTIVE						

## Form F — Tools and Plant

Sub heads and Details	Capital value	Anticipated current year	Required next year
	Rs.	Rs.	Rs.
<b>1 M. E. S Expenditure—</b>			
Repairs and renewals to—			
(i) Scientific and Drawing Instruments			
(ii) Small tools and portable plant			
(iii) Camp equipage and office furniture			
(iv) Road Rollers			
(v) Tractors Trailers and Motor Vehicles			
New Supplies of Tools and Plant			
<b>TOTAL M. E. S EXPENDITURE</b>			
<b>2 Payments to other Departments</b>			
<b>3 Credits from other Departments</b>			
<b>TOTAL NETT EXPENDITURE</b>			

Note 1.—Demands for the purchase of new supplies of Tools and Plant will be given as a lump sum, a schedule will be attached giving particulars of each item costing more than Rs 3000 which is contained in the lump sum demand.

Note 2.—Demands for repairs and renewals to existing Tools and Plant will be calculated at the following percentages on their capital value—

	Repairs	Renewals	TOTAL
(i) Scientific and Drawing Instruments	2	3	5
(ii) Small tools and portable plant	10	10	20
(iii) Camp equipage and office furniture	5	1½	6½
(iv) Road Rollers	6	5	11
(v) Tractors Trailers and Motor vehicles	+	8	8

## Form G — Suspense

Sub-Heads	BALANCES			REMARKS (Including amount of stock limit and explanation of balances other than of stock)
	Actual end last year	Anticipated end current year	Anticipated end next year	
	Rs.	Rs.	Rs.	
1 Stock	75			
4 Manufactures				
5 Workshops				
6 M. E. S Advances				
TOTALS				

*Summary of Departmental Charges*

Item	ESTABLISHMENT		TOOLS AND PLANT		AUDIT		TOTAL	
	Anticipated current year	Anticipated next year						
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1 Payments to other Depts (P W D etc)								
Credits from—								
2 Army Ordnance and Clothing Factories								
3 R A F								
4 R I M								
5 41—Civil Works—Central under the E in C								
6 41—Civil Works—Central <u>N W F P</u> Baluchistan								
7 Miscellaneous								
8 TOTAL CREDITS								
9 TOTAL NETT CHARGES								

Note—Totals of payments and credits under Establishment and Tools and Plant must be equal to the amounts entered in Forms E and F.

*Form R—Head XXXVIII—M E S Revenue*

Sub and Detailed Heads.	Actuals last year	Anticipated current year	Anticipated next year
1 Rents—	Rs	Rs	Rs
(a) Buildings			
(b) Furniture			
(c) Internal Electrical Installations and hire of fans			
(d) Miscellaneous (Hire of Tools and Plant etc)			
2 Recoveries on account of supply of—			
(a) Water			
(b) Electric Energy			
3 Sales of Government Property			
4 Miscellaneous (Fines, refunds, unclaimed deposits, etc)			
5 Receipts from Land Sales Suspense Account			
TOTAL			

## APPENDIX C.

## CENTRAL CIVIL WORKS.

*Rules governing the execution of Central Civil Works by the M. E. S.*

(See para 33)

1 Introductory

## **2. Classification of Civil Works Expenditure**

Expenditure on Civil Works is classified under the Major, Main and Sub Heads enumerated in M E S Account Code App I (ii). This expenditure is divided primarily into two classes —

- (a) Original works which include new works, alterations, additions, and purchases, and also all work necessary to bring into use newly purchased or previously abandoned buildings
- (b) Repairs which expression is synonymous with the term "Maintenance" used in these Regulations

**NOTE.**—Works which are in the nature of repairs but which affect the capital value of the building concerned will be carried out in accordance with the rules contained in Appendix.

On completion the expenditure will be written back to the appropriate head in the manner as laid down in M. E. S. Account Code for a renewal affecting capital costs.

(c) A new work or repair estimated to cost up to Rs 2 500 only is petty work or petty repair respectively.

### 3. Fundamental Rules applicable to all Civil Works.

- (a) There are four main stages in the project for a Central Civil Work, namely, administrative approval, expenditure sanction technical sanction, and the appropriation or re-appropriation of funds These stages are described in paras 4 to 7 below.
- (b) It is not essential that expenditure sanction should invariably be obtained before technical sanction is given, in some cases it may be convenient to reverse the order of these stages But it is a fundamental rule that, except as otherwise stated in sub paras (c), (d) and (e) below, no work shall be commenced or liability incurred in connection with it until all the conditions contained in sub-para (a) above have been fulfilled
- (c) Expenditure sanction is only required in certain cases (see para 5 below)
- (d) In the case of repairs other than "special repairs" of the nature mentioned in para 4 (a) below no administrative approval is required, the M E S Authority concerned is authorised to accord technical sanction to, and to incur expenditure on, such works up to the amount of the allotments placed at his disposal for the purpose
- (e) If in any case, whether or not required by Superior authority to carry out a work or incur a liability, the orders carry fundamental rules, the orders carry

On receipt of such written orders or, in cases of emergency, on his own responsibility, the M E S officer may proceed to carry out the necessary work, in all such cases the requirements of para 22 (d) of these Regulations must be complied with

### 4. Administrative Approval.

- (a) For every new work or special repair, the original works portion of which affects the capital value of the building, it is necessary to obtain, in the first instance, the concurrence of the Competent Authority of the administrative dept requiring the work  
The formal acceptance of the proposals by that Authority is termed "administrative approval" of the work
- (b) The duty of obtaining administrative approval devolves upon the local officer of the dept requiring the work The local M E S authority concerned may be required to provide approximate or plinth area or abstract estimates (see para 62 of these Regulations) on the requisition of the head of the dept, or the senior officer of the dept of a minor local Govt concerned, or of such officer as is competent to accord administrative approval to the work
- (c) Approximate and plinth area or abstract estimates will be prepared by the local M E S Authority in the same way as for M E S works [see also sub-para (i) below] and will be passed directly to the local officer of the dept requiring the work

The local M E S Authority must, in each case, exercise his judgment on the demand made, and it is his duty to oppose at this stage, any application of the real necessity if he feels that he cannot constitute Author and, if he fails to do so, to inform his departmental superior.

The procedure prescribed in this rule will apply also to modifications of the proposals originally approved, if, by reason of such modifications, revised administrative approval becomes necessary [see para 8 (c) below] and to material deviations from the original proposals, even though the cost of the same may be covered by savings on other items

(d) Subject to the restrictions given in sub para (f) below a minor local Govt is empowered to accord administrative approval to a work required to meet the needs of a dept, other than one of the depts mentioned in Annexure A, provided that the estimated cost of the work does not exceed Rs 20 000.

A minor local Govt may, at its discretion, delegate its powers of administrative approval, in whole or part, to officers subordinate to it.

**NOTE**—In the case of residence of the head accord administrative any one year upon each the estimate of the cost if it is intended that for years, the administrat

(e) Subject to the restrictions given in sub-para (f) below the Authorities specified in Annexure A are empowered to accord administrative approval to a work required to meet the needs of their depts, provided that the estimated cost of the work does not exceed the amount specified in Annexure A against their names.

(f) The exercise of the powers enumerated in sub paras (d) and (e) above is subject to the following restrictions—

(i) In the case of residential buildings the scale of accommodation supplied shall not exceed that which is appropriate to the status of the occupant.

(ii) No authority is entitled to an estimate for alterations or additions to an existing building to a figure beyond the capital cost of the building in question is of a new residence.

**NOTE**—As an exception to this rule a minor local Govt may, in all cases, accord administrative approval to estimates for alterations and additions to existing residential buildings up to a limit of Rs 200 in each case.

(iii) The administrative approval of the G of I is required to any estimate exceeding Rs 1 000 for additions or alterations to an existing Circuit House if the capital cost of the building exceeds Rs 50 000 or if the effect of the expenditure contemplated would be to raise the capital cost above this figure.

(iv) A minor local Govt may not accord administrative approval to an estimate supplementary to an estimate administratively approved by the G of I for expenditure upon a residence of the head of the minor local Govt in order to provide for work for which no specific provision was made in the original estimate.

(v) The powers conferred do not extend to the provision of two or more houses for the same officer.

(g) When the estimated cost of a work exceeds Rs 20 000 or in the case of a work required by one of the depts specified in Annexure A, the powers of any officer of the dept in question, the administrative approval of the G of I in the administrative dept concerned must be obtained through the minor local Govt.

(h) A group of works which forms one project shall be considered as one work and the necessity for obtaining the administrative approval of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of approval of the minor local Govt or officer concerned.

**NOTE**—While a minor local Govt (or officer) may accord administrative approval to any estimate for a work which cannot be fully efficient unless other works are also approved if the cost of all such works collectively exceeds its powers of approval it is not the intention that two or more works should be

(A)—contd

regarded as forming part of a group of works merely because they are of the same nature, if they are otherwise mutually independent

(i) It is upon the amount of the administrative approval that in the case of works requiring the "expenditure sanction" of the G of I (see para 5 below), the amount so sanctioned is based

No excess over the expenditure sanction is permitted In order, in the case of such works, to b  
Regulations which  
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G of I in the dep  
to it to cover this  
reserve and will be available to meet these excesses and for no other purpose

—In para 26 of these the actual cost of the minor local Govt will, r the approval of the per cent to be made will be regarded as a

### 5. Expenditure Sanction

(a) Expenditure sanction means the concurrence of the G of I in the expenditure proposed

It is necessary in the case of expenditure upon an original Major Work (i.e., a work the expenditure on which, exclusive of departmental charges is estimated to exceed Rs 20,000)

In other cases the act of appropriation or re-appropriation will operate as sanction to the expenditure concerned

(b) Expenditure sanction can only be given by the Finance Dept. of the G of I, the concurrence of the Standing Finance Committee of the Legislative Assembly is also required in the case of voted expenditure

The duty of obtaining expenditure sanction where necessary, rests with the dept. requiring the work. Application for such sanction should be made through the G of I in the administrative dept. concerned

(c) Any excess over the amount to which expenditure sanction has been given requires a revised expenditure sanction which should be applied for as soon as such an excess is foreseen

For the procedure in cases where savings are anticipated see para 6 (d) below

### 6 Technical Sanction

(a) M E S officers will in respect of Civil Works, prepare detailed estimates or requisitions in the same manner and exercise the same powers as regards according technical sanctions as for ordinary M E S works, that is to say, the rules relating thereto contained in these Regulations and in M E S Account Code will, except as otherwise stated in sub paras (b) to (e) below apply in all respects to Civil Works

(b) A M E S Authority cannot be required (except by his departmental superior) to prepare detailed estimates and plans until funds for the work have actually been allotted or promised

(c) \* \* \* \* \*

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It, subsequent to the grant of technical sanction material structural alterations are contemplated, the orders of the original Authority who accorded administrative approval should be obtained even though no additional expenditure may be involved by the alterations

(d) In cases where a substantial section of a project has been abandoned, or where material deviations from the original proposals are expected to result in substantial savings, or where for any reason before or during the construction of the work it is found that the original estimate for it is excessive, the G E concerned will take such steps as may be necessary as regards revising the detailed estimates and obtaining the necessary technical sanctions thereto and will intimate both to the Audit Officer and to the C R E that the amount of the expenditure sanction (or allotment) should be reduced accordingly

(e) Before work may be commenced or any liability incurred on a project containing two or more sub works a detailed estimate (or requisition) must be prepared for each such sub work and technical sanction must be accorded to it by the M E S Authority competent to accord such sanction to the total amount of all such detailed estimates (or requisitions) relating to the project. The rules contained in sub-para 4 (h) above also apply, with necessary changes to detailed estimates and technical sanctions

In exceptional cases where it is desirable to commence work on a project to which expenditure sanction has been accorded by the competent authority, before all the detailed estimates (or requisitions) have been prepared the M E S Authority competent to sanction the detailed estimates and requisitions as a whole may with the prior concurrence of the minor local Govt or the head of the central dept not directly administered by a minor local Govt as the case may be accord technical sanction to detailed estimates or requisitions for separate sub-works of the project and commence work on such sub-works subject to the following conditions —

- (i) For each such sub work there must be a fully prepared detailed estimate or requisition and in the expenditure sanction (or plinth area estimate if expenditure sanction is not required) there must be a clear and specific amount corresponding to the sub-work in question
- (ii) The amount of the detailed estimate (or requisition) must not exceed the amount included in the expenditure sanction (or plinth area estimate)
- (iii) The M E S Authority before according sanction must be satisfied that no material deviations from the whole project as prepared for the expenditure amount of the the amount

## 7 Appropriation and Re-appropriation

- (i) Appropriation or re-appropriation represents the allotment of a particular sum of money to meet expenditure on a specific object, it is operative only for the official year for which it is made
- (ii) A minor local Govt has full powers to appropriate funds to meet expenditure upon Civil Works out of the sums allotted to it from Central Revenues provided that —
  - (a) The fundamental rules contained in para 3 above are complied with
  - (b) The amount appropriated to any work does not exceed the amount approved or sanctioned for that work by a sum greater than the excess which may be authorised under these rules
  - (c) The supply provided for non votable items of expenditure is not appropriated to votable items or vice versa
  - (d) The total provision for "Minor Works" is not increased

(c) Subject to the above conditions a minor local Govt may re-appropriate sums from any main or sub head (see M. E S Account Code App. I) to any other main or sub head within the Major Heads "41—Civil Works" and "29-1—Frontier Watch and Ward, Buildings and Communications" provided that no re appropriation shall be made —

- to meet any expenditure which is likely to involve further expenditure (other than contingent expenditure) in a future financial year,
- from or to the unit "grants in aid", nor between the English and Indian grants,
- to increase the total provision for repairs,
- from the provision made for a new original major work to any other work or item

**Note** — A re appropriation from an original major work in progress is permissible only when made to a work or works of the same category

(d) Where the conditions specified in sub-paras (b) and (c) above are not fulfilled, the sanction of the G of I in the Dept of Industries and Labour (Public Works Branch) is required to the appropriation or re-appropriation

(e) The powers of appropriation and re-appropriation authorized in sub-paras (b) and (c) above may be re-delegated, up to "Full Powers", by —

- The E in C to subordinate M E S Authorities
- Minor Local Gorts in N-W F P and Baluchistan to the senior engineer officer in the administration

### 3. Changes and Excesses in Estimates.

(a) Excesses over the amounts administratively approved [excluding the 10 per cent addition made under para 4 (i) above] are permitted in accordance with the rules contained in para 26, clauses (a) (i) and (a) (ii), of these Regulations

(b) Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work at first administratively approved, must be covered by a "Supplementary" administrative estimate accompanied by a full report of the circumstances which render it necessary

Administrative approval must be accorded to a supplementary estimate by the Authority who is competent to accord administrative approval to the whole work (including both original and supplementary estimates)

Expenditure Sanction (or revised expenditure sanction) must be given if the total of the original and supplementary estimates requires it  
[see para 5 (a) above]

(c) A "Fresh or revised estimate" is required to the entire work if the time likely to be taken from the preparation of construction is likely to exceed the time likely to be taken from the preparation of construction those permitted under sub-para (a) above

No fresh or revised administrative approval is, however, required if the excess is covered by requisite expenditure sanction

When any excess over an estimate which has been allowed for is foreseen and there is likely to be unavoidable delay in preparing a revised estimate, an immediate report of the circumstances to the Authority whose approval will ultimately be required

When a revised estimate is submitted it must be accompanied by a report showing the reasons for the revision and the steps taken to minimize the delay

c) contd

When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses may be explained in a Completion Report and the approval of the competent administrative Authority obtained to the total expenditure.

(d) The approval or sanction to an estimate for any civil work will, unless such work has been commenced, cease to operate after a period of five years from the date upon which it was accorded

## **8. Land Acquisition**

(a)  $\langle \hat{r}^2 \rangle = \frac{1}{N} \sum_{i=1}^N \langle \hat{r}_i^2 \rangle = \frac{1}{N} \sum_{i=1}^N \left( \hat{x}_i^2 + \hat{y}_i^2 + \hat{z}_i^2 \right)$

trative approval

When approval (and expenditure sanction if required) has been obtained the M E S officer should commit the matter to the revenue officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation should it subsequently be found impossible to obtain the land required without exceeding the estimate beyond the limits permitted in para 8 above, or to obtain some other plot of land in lieu of that originally proposed, the M E S officer will submit a revised estimate for administrative approval.

In cases where the amount claimed by the owner is largely in excess of the amount awarded by the Revenue Officer, possession should not be taken, except under the specific orders of the Authority according administrative approval to the work, until the time has elapsed within which an appeal may be preferred.

(b) All proposals for the occupation of military land, whether within or without cantonment limits, should be submitted by the local Govt to the G of I in the Army Dept (Complementary Land Rules, Part IV, para 17)

#### 10. Miscellaneous.

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(b) The administration of the furniture funds of the official residences of the Heads of minor local Govts and other high officials, including the upkeep of a stock list and the purchase, repair, and maintenance, of furniture, will be conducted by such officer as may be charged with these duties under rules issued by the G of I

In every second and fourth year of the incumbency of the high official a special inspection and check of the stock list will be made by the Audit Officer.

The M E S officer in charge of the building will inspect the furniture, if possible, at the same time as the Audit Officer, and a joint report will be submitted by the two officers. The duty of the M E S officer will be to satisfy himself that the furniture is being properly maintained in good and serviceable order.

(c) No authority lower than a minor local Govt is competent to authorise the acquisition of a building by purchase, even though the purchase or construction of the required accommodation may have been approved by competent authority. In all such cases, a survey and valuation report by the M E S officer concerned should be submitted to the minor local Govt.

(d) No public building, which is not a purely temporary structure, may be sold or dismantled without the sanction, previously obtained, of the G of I, if its book value exceeds Rs 10,000 or of the minor local Govt. in other cases

(e) It is the duty of the G E to endeavour to get tenants for public buildings not immediately required for Govt use. They should generally be let from month to month, but a lease may be given with the C. R. E's sanction. A clause in the agreement should be added when necessary, to enable the C R E to terminate the lease at short notice in case the building is required by Govt

(f) Public buildings let to private individuals should not be altered or enlarged at Govt expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations, even at their own expense, except with the concurrence in writing of the G E  
 The fact of any additions or alterations being made by the tenant confers no right of ownership on him, nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving him any claim to a set-off against, or diminution of, rent  
 These conditions should be entered in the agreement or lease

(g) Insurance of Govt buildings should not usually be effected, but minor local Govts may authorise specially valuable property, liable to special risks, to be insured

(h) No public building may be occupied as a private residence except under the orders of the C R E

(i) It must be regarded as a fundamental rule that, without the previous sanction of the G of I, no main artery of communication, such as a trunk road, may be abandoned or allowed to fall out of repair  
 As military considerations of importance may be involved in any change in through communications, all proposals for the removal of bridges or ferries on such communications must invariably be submitted for the consideration and orders of the G of I

(j) If the construction of a proposed work is likely to affect adversely the interests of any other Province minor local Govt, or State, this fact should invariably be brought to notice in submitting the estimate for it

## ANNEXURE A

*Powers of authorities to accord administrative approval to works required to meet the needs of the Central Departments specified*

Names of Authorities	Residential Buildings	Non residential Buildings
Opium Department— Central Board of Revenue	Rs 20 000	Rs 20 000
Opium Agent	2 500	2 500
Customs Department— Central Board of Revenue	20 000	20 000
Government of Bihar and Orissa	10 000	10 000
Collectors of Customs: Bombay, Calcutta, Madras, Pagoon and Karachi	* 00	2 500
Collector of Salt Revenue, Bombay	* 00	2 500
Salt Department: Central Board of Revenue	* 0 000	20 000
Governments of Bombay (salt buildings in Sind only), Bengal (inland bonded warehouses) and Bihar and Orissa	10 000	10 000
Boards of Revenue, Bengal and Bihar and Orissa	2 500	2 500
Commissioner in Sind	2 000	2 500
Commissioner Northern India Salt Revenue	2 000	10 000
General Managers Rajputana Salt Sources and the Salt Range Divisions in the Northern India Salt Revenue Department	500	500
Collector of Customs, Calcutta	2 000	2 500
Collector of Salt Revenue, Bombay	2 000	0 000
Collector of Salt Revenue, Madras	2 500	10 000
Commissioner of Salt Revenue, Burma (salt buildings only)	2 500	5 000
Income-tax Department— Central Board of Revenue	20 000	20 000
Commissioners of Income tax	2 500	2 500
Security Printing Ind.— Master Security Printing Ind.	2 500	2,500
Mint— Mint Masters	* 500	2,500
Finance Department (Accounts)— Auditor General		5 000
All Civil Accountants General and the Comptroller, Assam		1 000
Accountants General, Posts and Telegraphs and Railways and the Controller of Civil Accounts	.	2,500

Names of Authorities	Residential Buildings	Non residential Buildings
	Rs	Rs
Paper Currency Department— Controller of Currency	5 000	5 000
Posts and Telegraphs— Director General of Posts and Telegraphs	10 000	20 000
Postmaster General Deputy Postmaster General R. M. S Director Posts and Telegraphs Sind and Baluchistan, Director of Telegraph Engineering in Independent charge of a Circle and Director of Wireless	10 000	10 000
Survey Department— Surveyor General	5 000	5 000
Archaeological Department— Director General of Archaeology in India	10 000	10 000
Forest Department— Inspector General of Forests and President Forest Research Institute and College Dehra Dun	5 000	10 000
Agricultural and Civil Veterinary Departments— Agricultural Adviser to the Govt and Director Agricultural Research Institute Pusa	10 000	10 000
Medical Department— Director General Indian Medical Service (in respect of the Central Research Institute Kasaul and the X-Ray Institute Dehra Dun )	5 000	10 000
Civil Aviation— Director of Civil Aviation in India	2 500	2 500
Meteorological Department— Director General of Observatories	5 000	5 000
Printing and Stationery— Controller of Printing and Stationery India	4 000	4 000
Political— Political Officer Sikkim	1 000	1 000
Resident in the Persian Gulf	1 500	1 500
Residents and Chief Political Officers where not specifically invested with larger powers		500
Miscellaneous— Local Head of any Imperial Department not specifically mentioned		50

## APPENDIX D.

(See para 2)

### *Army Ordnance and Clothing Factories Works.*

#### PART I

##### *General Conditions*

###### **1. Agency and Scales.**

Army Ordnance and Clothing Factories works will be normally executed by or through the agency of the M E S in accordance with the rules contained in these Regulations, Barrack Synopsis (India), M E S Account Code, and other regulations affecting the M E S

Accommodation furniture (except in the case of those officers and subordinates whose agreements stipulate the provision of unfurnished quarters), electric energy, water supply, etc., required will be provided on the same scales as approved for the Army from time to time

Any special requirements not provided for in these scales will require the approval of the C F A as laid down in these Regulations

Certain modifications of procedure are described in the following paras

###### **2. Channel of Communication**

To avoid a long channel of communication and duplication of work at A H Q all communications relating to demands, surrenders, re-appropriations, and allotments of funds will be addressed direct by C Es to M G O and vice versa, copies being endorsed to the E-in-C

In respect of the provision of accommodation the E-in-C will communicate the decision of the M O O

###### **3. Responsibility.**

The M E S are responsible for the adaptation of Army Ordnance and Clothing Factories requirements to local conditions, and for economical and satisfactory execution of factory works

#### PART II

##### *Special Rules with regard to works services for the Army Ordnance and Clothing Factories*

###### **4. Buildings and Roads.**

The limits of all buildings with sanitary fittings and connected roads, drains etc., occupied by the Army Ordnance and Clothing Factories, will be defined by a Station Board and will be in charge of the M G O (see also para 31)

The custody of vacant buildings will devolve upon the factory concerned (see para 13 below)

###### **5. Normal Procedure.**

When a new work is required the local M E S officer will be asked by the Superintendent of a factory or the M G O to submit an approximate estimate

On receipt of the approximate estimate he will take action as laid down in para 27 (b)

If the demand is beyond the competence of the Superintendent of a Factory, he will forward it to the M G O [see para 27 (c)]. The M G O will, if the work is a minor work, accord his administrative approval or record the work in his minor works register.

If the work is a major work he will if he considers the work a necessity, ask for a plinth area (or abstract) estimate to be prepared [See also para 62 (c)].

The following procedure will be observed as regards plinth area (or abstract) estimates —

As soon as the preliminary budget has been issued by the M G O (see para 11 below) the L in C on an application from the M G O will take all necessary action as regards preparation of plinth area estimates of major works to be carried out by the M E S.

The M G O and Superintendents of Factories are responsible that full particulars of the required works are furnished in time so that the preparation of plinth area estimates is not delayed by the M L S.

The E in C is responsible that the preparation of these estimates has been taken in hand.

All changes in programme of works will be notified to the E in C and local M L S authorities immediately they are known.

The plinth area estimates are to be prepared by the local M E S officers in consultation with the Superintendents of Factories concerned who sign them in token of their acceptance.

When office accommodation is to be provided, the number of men for whom the accommodation is required will invariably be intimated to the local M E S authorities at the time of the preparation of the plinth area estimate. Details for office accommodation are laid down in the Barrack Synopsis (India).

## 6 Disposal of Buildings

- (a) Applications for the demolition of buildings etc situated within the Army Ordnance and Clothing Factor constructed from funds provided through the M E S channels as laid down situated within the defence area Dist should be obtained by the G O C before the demolition is approved.
- (b) When any of the buildings etc which have been constructed from funds provided under 50-M E S and which have been transferred to the control of the M G O become obsolete or redundant by cessation of manufacture, they will be transferred free of cost to the Q M G for disposal, but in the case of such buildings situated within the defence area the previous concurrence of the G O C Dist should be obtained by the Superintendents of Factories before the action referred to above is taken.

## PART III

### Army Ordnance and Clothing Factories Schedules of Demands and Budget

#### 7 Schedules of Demands

- (a) Major works (both new and in progress) and minor works. The demands will be prepared by the Superintendents of Factories in consultation with the O R Es concerned and submitted to the M G O not later than 15th July. The M G O will consolidate these demands and forward them to the C F's concerned not later than 5th August [see para 28 (f)].

**Note** — The demands should be limited to the extent of the funds which are likely to be available for the work which for any reason to which the budget relates, however rough, must be submitted to the M G O by the concerned officers.

## (a) contd

The provision for minor works beyond the competence of the local officers will be included at A H Q by the M G O

## (b) Standing Charges

The demands in the forms given in App. B will be prepared by the Superintendents of Factories in consultation with the C R Es and submitted to the C Es concerned

## (c) General Charges

The demands in the forms given in App. B will be prepared by the Superintendents of Factories and submitted to the C Es

## (d) suspense

There is no separate Suspense account for Army Ordnance and Clothing Factories works

## (e) Receipts

The net revenue will be treated as a reduction of the main Army Ordnance and Clothing Factories Budget

In the Schedule of Demands, figures of anticipated revenue should be included against each sub and detailed head

The estimate under this head will be prepared by the Superintendents of Factories in consultation with the C R Es and submitted to the C Es concerned

8 From the above Schedules of Demands the C Es will prepare consolidated Schedule of Demands and submit it to the M G O so as to reach him not later than September 1st [see para 29 (f)]

## 9 Establishment and Tools and Plant

Lump sum payment will be fixed annually by F D (M F) in consultation with M G O and the E in C on a pro rata basis taking into consideration administration and direction [see para 30 (a)] and will be included by the M G O in the Schedules of Demands received from the C Es

The M G O will also include an amount assessed at 5 per cent on account of departmental charges leviable on the total anticipated revenue [see para 30]

10 In order to ensure that no demands against the normal budget are received during the next year on account of lapses or late surrenders of funds a final surrender statement in respect of works debitible to Depreciation and new Capital Grants will be submitted to the M G O by 15th December at the latest in accordance with the rules laid down in para 29 (f) (iv). On receipt of this statement necessary provision will be made by the M G O in the final Budget for the next year

The preliminary forecast of surrenders in respect of works debitible to Depreciation grant will however be submitted to reach the M G O by 15th October

## 11 Budget.

After the Schedule of Demands has been scrutinized by the E in C and accepted by the C in C and the F D (M F) it will be communicated by the M G O to the C Es as a preliminary issue of the budget

As soon as the budget is finally approved it will be arranged by Accounts Dists by the M G O according to the heads of classification given in App. I of the M F S Account Code and a copy will be issued by the Q M G as in App. II to the M E S Budget

Lump sum provision in reserve with the M G O for minor works debitible to Capital and Depreciation grants will be shown in the budget separately.

The details of the minor works chargeable against the Depreciation grant will be shown in an App to the above budget

The provision for General Charges will, however, not be included in this Budget (see para 13 below)

## PART IV.

### *Allotments and Accounts*

#### 12. Allotments.

Following the M E S practice the figures shown in the Army Ordnance and Clothing Factories Works Budget, which is published as an App to the M E S Budget, will represent the initial allotments made. Further allotments and reappropriations will be made and sanctioned by the M G O.

Allotments and reappropriations except those from reserves are subject to the condition that a certificate is obtained from the Audit Officer to the effect that funds are available.

The M G O will forward to the D F A (Supply), the E-in C, the Controller of Army Factory Accounts, the Cs M A, and Superintendents of Factories concerned copies of all communications concerning allotments and changes in allotments made by him.

#### 13. Accounts.

All works expenditure, except that on account of General Charges, and receipts pertaining to Army Ordnance and Clothing Factories, will be audited by the Dist Cs M A concerned and will be dealt with as follows —

(i) An abstract account of the expenditure incurred during a month and a subsidiary compilation showing the expenditure classified under the heads and sub-heads given in App I of the M E S Account Code will be prepared by the Dist Cs M A in their capacity of sub Accountants and furnished monthly to the Collector of Army Factory Accounts for incorporation in his accounts in one lump sum.

(ii) The total expenditure will be debited by the Dist Cs M A concerned

\*\*      \*\*

credit in his accounts to  
Debited through exchange accounts

Note -- The expenditure on account of General Charges will be passed on by the Superintendents of Factories direct to the Controller of Army Factory Accounts for payment and adjustment.

## APPENDIX E

### *Royal Air Force Works.*

(See para 2)

#### PART I

##### *General Conditions*

###### **1. Agency and Scales.**

R A F Works services will be normally executed by or through the agency of the M E S in accordance with the rules contained in these Regulations and in M E S Account Code, Barrack Synopsis (India), and other regulations affecting the M E S

Accommodation, furniture, electric energy, water supply, etc., required for the R A F will be provided on the same scales as approved for the Army from time to time

Any special requirements of the R A F not provided for in these scales will require the approval of C F A as laid down in these Regulations  
Certain modifications of procedure are laid down in the following paras

###### **2. Chief Engineer, Royal Air Force.**

An officer of the M E S has been appointed as C E, R A F, and exercises the powers of a C E under the orders of the E in C

###### **3. Channel of Communication.**

The C E, R A F will deal direct with C R Es, subject to the condition that the C E concerned (and Dy C E when necessary) is kept fully informed of demands for estimates, proposals for works, approvals, sanctions, and allotments

###### **4. Responsibility.**

The C E, R A F, is responsible for interpreting R A F requirements to the M E S and for checking estimates, plans, and specifications, for R A F works, to ensure their suitability for such requirements

The M E S are responsible for the adaptation of R A F requirements to local conditions and for the economical and satisfactory execution of R A F works

#### PART II

##### *Special Rules with regard to works services for the R A F*

###### **5. Buildings and Roads.**

In each cantonment in which a R A F unit is stationed, a R A F Area has been fixed by a Station Board [see para 3I (a)]

All buildings within this area are maintained from R A F funds

The Station Board will decide which Imperial Military roads are to be maintained by the Army and R A F, respectively. In the event of any permanent alteration to the garrison of a cantonment, the Station Board will reassess the extent of the R A F area and roads

### 6 Normal Procedure

- (a) When a new work is required for the R A F, the local M E S officer will be asked by the local R A F Commander or the C E, R A F, (on behalf of the A O C), to submit an approximate estimate.
- (b) On receipt of the approximate estimate, if the work is a minor work, the A O C will accord his administrative approval or record the work in his minor works register. If the work is a major work he will, if he considers the work a necessity, ask for a plinth area or abstract estimate to be prepared [see also para 62 (c)].
- (c) Technical sanction to a detailed estimate or requisition for a R A F work will be accorded by the O E or C R E if within their powers as laid down in para 24 (b). If outside his powers the C R E will forward the estimate to the C E, R A F, who will either sanction the estimate or, if it is beyond his powers, obtain the sanction of the E in-C. Excesses over estimates will be reported to the C E, R A F, who will obtain the necessary sanctions in accordance with para 26 (a).
- (d) The following information will be communicated by the C E, R A F, to the C Es concerned to the Dy C E if the work is within his area and, in the case of major works only, to the E in-C —
  - (i) Copies of all letters calling for plinth area, abstract, or detailed estimates.
  - (ii) Copies of all administrative approvals accorded by the A O C.
  - (iii) Copies of all allotments made by the A O C. These are not required by the E in-C.
  - (iv) Information regarding all sanctions to estimates for R A F works accorded by the C E, R A F.

(e) The E in C will communicate his sanctions of R A F estimates to the C E R A I who will inform the C E (and Dy C E if the work is within his area) in addition to the C R E concerned.

**Note**—In all R A F major works estimates 2 per cent will be included for special establishment as a separate sub head of the estimate.

### 7 Procedure in the case of works outside the R A F area and defence works

The normal procedure as detailed in para 6 above will be followed if the work is located in the R A F area or on land in R A F charge, and if it does not affect any defence scheme.

If the work is to be carried out in cantonments outside the R A F area, it will be necessary for the local R A F Commander to obtain the approval of the O C station who will assemble a Station Board and submit the proceedings for the approval of the army authority concerned. On receipt of this approval the work will be dealt with as in para 6 above.

In the event of the work affecting any scheme of defence within or without the R A F area, the approval of the competent army authority must similarly be obtained.

### 8 Demolitions

Applications for the demolition of buildings etc (see para 37) which are situated within the R A F area or on land in R A F charge will be dealt with through R A F channels.

Applications for demolitions in cantonments outside the R A F area must be accompanied by a certificate from the H Q concerned that the building is not required for army purposes. The certificate should be obtained through the O C the station. Before approving such demolitions the A O C will obtain the concurrence of the Q M G.

## 9 Furniture.

(a) Furniture used by the R.A.F. is divided into —

- Barrack and hospital furniture
- Technical and office furniture

(b) Barrack and hospital furniture in any station will be shared proportionately by Army and R.A.F. units according to authorised scales and the amount of furniture available in the station. The payment of the R.A.F. share of the costs of new supply and maintenance of this furniture is dealt with in para 11 (b) below.

(c) R.A.F. technical and office furniture is not used by army units and is a direct charge against R.A.F. funds.

## 10 Shared Works

Occasionally works are carried out whose capital cost is shared in some proportion by the Army and R & F. At other times additions are required to existing army works to enable them to meet R & F requirements.

Examples of such notes are —

- (i) New hospitals built by Army and R.A.F.
- (ii) Strategic Roads shared by Army and R.A.F.
- (iii) Additions to water supply or electrical installations necessitated by the

In such cases, a proportion of the capital cost (assessed by Army and R. A. F. H. Q.M.) is borne by R. A. F. funds.

When the work is completed to avoid complicated accounts and dual charge the R. A. F. share of the capital value is transferred without financial adjustment to the Army (50% E.S.) and the up keep and maintenance of the work is borne by Army funds.

### PART III

### I. A. E. Schedules of Demands and Budget

## 11 Schedules of Demands

(a) The schedules of demands for R A F standing charges only will be submitted by C R E to the C E R A F to reach him not later than July 31st. The schedule of demands for works will be prepared by C E R A F under the orders of the A C C. The R A F schedule of demands for standing charges differs from the M E S schedules of demands for the Army only as specified in sub paras (b) to (g) below.

#### b) Sub-head: Right-Maintenance-Furniture

In the schedules forwarded by C R Es demands for R A F technical and office furniture only should be included

The R & F share of cost both of new & old & C -  
Barracks and Hospital Furniture | -  
F-in-C yearly according to the |  
R A F in India The E in C

(c) Sub-head R-5—Maintenance—Miscellaneous

R & F Maintenance—Miscellaneous is divided into —

(i) Maintenance miscellaneous proper, i.e., repairs to rifle ranges, drains, etc  
 (ii) Maintenance, landing grounds

(c)—contd

In the schedules of demands submitted by C R Es funds will be asked for separately under the above two items of Maintenance Miscellaneous Details of requirements for each landing ground will be shown on the *pro forma* below

### R A F LANDING GROUND COSTS

#### District

Ground	Repairs to Groupd		Repairs buildings	Rents, Compensation	Irrigation costs.	Irrigation Costs.	Gang Chowkidars.	Other Charges	Total	Remarks.
	Normal	Special								

(d) Main Head C—Maintenance and Operation—Installations

Sub Head 1—Water Supply

Sub Head 2—Electrical

The R A F do not maintain installations for the supply of water or electric energy. Funds should however, be demanded under these sub-heads for the payment of the expected consumption of water and electric energy by the R A F in the following year, according to the costed rates

The rates for the payment of electric energy and water consumed by the R A F will be the "costed" rates of the station concerned

In the event of the R A F meeting the capital cost of the whole or of any part of an installation for water or electric energy, a sum representing the interest on the capital sunk by the R A F will be calculated by the E in C in consultation with the C E R A F and be transferred each year from "50-M E S" to "48 Army C-R A F—'F' Works Expenditure"

(e) Main Head E—Establishment

Main Head F—Tools and Plant

Figures will be included in the Schedule of demands for Districts for departmental charges on R A F Standing Charges (except on payments for water and electric energy which are included in the costed rates) and R A F Revenue [see sub para (g) below] at the percentages laid down in para 30. Funds required for audit charges will be shown separately and will be provided under 48 Army A—Main Head II—Sub head I—Military Accounts Offices—Minor Head (d) Controller of Accounts Royal Air Force (5) Percentage charges for works audit

(f) Main Head G—Suspense

There will be no R A F Suspense Account

## (2) Revenue—XXXVI Army C Revenue

R A F Revenue will be credited to XXXVI Army C, R A F Revenue, under the same sub and detailed heads as are detailed in XXXVIII—M E S (see M E S Account Code App I)

The total net Revenue will be treated as a reduction of the main R A F Budget

In the Schedules of Demands submitted by C R Es, figures of anticipated revenue should be included against each sub and detailed heads

## 12 R A F Works Budget

On receipt of the Schedules of Demands the R A F Works Budget will be prepared by the C E, R A F (in consultation with the D F A, R A F), under the orders of the A O C

The A O C will obtain (through the F A) the approval of the C in-C to the inclusion in the R A F Works Budget of all new major works which he proposes to carry out in the following financial year

The C E, R A F will include in the budget the departmental charges in respect of major and minor works (see 'Note' below) and will forward the budget to the E in-C for information and remarks

The R A F works budget will then be incorporated in the main R A F budget

As soon as the R A F works budget is finally approved it will be arranged by the C E, R A F, by Accounts Distts according to the heads of classification under which the M E S budget is compiled and a copy will be issued by the Q M G as an appendix to the M E S budget

**Note**—In the case of works carried out by the M E S departmental charges will be calculated as in para 30

In the case of works carried out by the P W D departmental charges will be calculated in accordance with local P W D rates. These P W D departmental charges do not include and charges liable for which will be raised by the Accountant General Central Revenues through exchange accounts against the C M A Lahore District for adjustment under Part C—Royal Air Force

## PART IV

## Allotments and Accounts

## 13 Allotments

(a) Following the M E S practice the figures shown in the R A F Appendix to the M E S Budget will represent the initial allotments made by the A O C to C R Es for R A F works and standing charges

The R A F share of the costs of new supply and maintenance of barrack and hospital furniture will be shown as a reserve with the E in C for distribution by him as necessary

(b) Provision will be made in the R A F Appendix to the M E S Budget for departmental charges (Establishment and Tools and Plant) for the total amount allotted for works and Standing Charges in each District

Further allotments and re-appropriations for R A F works and Standing Charges will be made by the A O C to C R Es as necessary. In each case the necessary provision or alteration in departmental charges will be made

(c) Allotments and re-appropriations except those from reserves are subject to the condition that a certificate is obtained from the Audit Officer to the effect that funds are available

(d) The C E, R A F will forward to the D F A, R A F, copies of all allotments or changes in allotments made by the A O C to enable him to intimate the same to the C M A concerned

**14 Accounts**

All works expenditure and revenue pertaining to the R A F will be audited by (and compiled in the accounts of) the C M A concerned.

An abstract account of the expenditure incurred during each month and a subsidiary compilation showing the expenditure classified under the main, sub, and detailed heads of the R A F works budget will be prepared by the District C M A in their capacity of sub-accountants and will be forwarded monthly to the Controller of Accounts, R A F, for incorporation in his accounts under 48 Army C-R A F (XXXVI for Revenue).

The total expenditure shown in the above abstract account will be debited by the District C M A concerned in his accounts as a separate and distinct item to be designated "Royal Air Force Works" under the Head "Accounts current between Military and Military". The Controller of Accounts, R A F will also be responsible for watching expenditure against allotment and for keeping the A O C and the F A (M F) informed of the progress of expenditure.

**15 The pay, etc. of C E R A I and his staff is audited by the Controller of R A F Accounts**

## APPENDIX I

### *Royal Indian Marine Works*

*(See para 2)*

#### PART I

##### *General Conditions*

###### **1. Agency and Scales.**

- (a) Works and repairs in connection with Marine buildings (including the main maintenance of buildings constructed by the M E S for the R I M) will ordinarily be carried out by the R I M Engineer and Dockyard Staff. The M E S will, however, be responsible for the execution of all major works (costing over Rs 10,000), and for any other works entrusted to them by the F O C and Director, R I M, who is also empowered to call upon the M E S for any advice which he may require in engineering matters and for approximate estimates. Connections to (not distribution from, i.e., all internal connections) the M E S electrical and water supply installations will be carried out by the M E S.
- (b) The M E S will in no case undertake the supervision of works carried out by the R I M staff.
- (c) The C R E, in consultation with the F O C and Director, R I M, or his local representative will arrange an annual inspection of all Marine buildings and for the submission of a report on the subject to G of I in the Marine Dept through the F O C and Director R I M by the 10th August.
- (d) The work entrusted to the agency of the M E S will be carried out in accordance with the rules contained in these Regulations Barrack Synopsis (India) M E S Account Code and other regulations affecting the M E S.
- (e) Accommodation electric energy water supply etc required for personnel of the R I M will be provided on the same scales as approved for corresponding personnel of the Army from time to time.  
Any special requirements not provided for in these scales will require the approval of the C F A as laid down in these Regulations. Certain modifications of procedure are described in the following:

###### **2 Channel of Communication.**

In respect of the provision of accommodation the E in C will be furnished with copies of the communications containing the decisions of the G of I in the Marine Department.

###### **3 Responsibility.**

The M E S are responsible for the adaptation of R I M requirements to local conditions with the concurrence of the F O C and Director, R I M and for the economical and satisfactory execution of R I M works entrusted to them.

#### PART II

##### *Special rules with regard to works services for the R I M*

###### **4 Buildings and Roads**

The limits of all buildings with sanitary fittings and connected roads, drains etc occupied by the R I M will be defined by the F O C and Director R I M, in consultation with the local military authorities where necessary. The custody of vacant buildings will devolve upon the F O C and Director, R I M.

### 5. Normal Procedure.

(a) When a new work which is to be entrusted to the agency of the M E S is required the local M E S officer will be asked by the F O C and Director, R I M, to submit an approximate estimate which will be dealt with as under —

- (i) On receipt of the estimate, if the work is a minor work and within his powers to sanction, the F O C and Director, R I M, will either accord his administrative approval or record the work in his minor works register, if the work is beyond his competence, he will forward the approximate estimate to the G of I in the Marine Department for further action as laid down in para 27
- (ii) If the work is a major work costing not more than Rs 2,50,000 the F O C and Director, R I M, will, if he considers the work a necessity, ask for a plinth area (or abstract) estimate to be prepared, in other respects he will proceed as stated in clause (i) above  
If the necessity for the work is accepted by the G of I in the Marine Department the E in C will take all necessary action as regards preparation of a plinth area (or abstract) estimate

(b) The F O C and Director, R I M, is responsible to see that full particulars of the required works are furnished in time so that the preparation of plinth area estimates is not delayed by the M E S officers  
All changes in the programme of works to be carried out by the M E S will be notified by the F O C and Director, R I M, to the E in C and local M E S authorities immediately

### 6. Powers.

(a) General  
The administrative powers of the F O C and Director, R I M, in respect of various engineer services are laid down in Section III of these Regulations

(b) Land required for a temporary and authorized purpose may be hired for a period not exceeding two years as well as accommodation or any individual entitled to be housed by the State may also be hired on a monthly tenure under the orders of the F O C and Director, R I M [see also para 23 (L)]

### 7 Disposal of Buildings

Applications for the demolition of buildings etc., (see para 37), which are situated within the R I M area or on land in R I M charge will be dealt with through R I M channels

Applications for disposal of buildings which have been constructed from funds provided under 50-M E S and transferred to the R I M will, however, be accompanied by a certificate from the H Q concerned that the building is not required for army purposes. The certificate should be obtained through the O C station. Before approving such demolitions the G of I in the Marine Department will obtain the concurrence of the Q M G

## PART III

### *Marine Works Schedule of Demands and Budget*

#### 8 Schedule of Demands and Budget.

The consolidated Schedule of Demands for Marine works will be prepared, on the forms prescribed in App B, by the F O C and Director, R I M,

in consultation with the C R Es concerned where necessary, and will be submitted through the Controller of Marine Accounts so as to reach the G of I in the Marine Dept by the 31st August of each year.

In the cases of works proposed to be entrusted to the M E S the charges in respect of establishment, tools and plant and audit (see para 30) should be included separately under each work in the Schedule of Demands.

The Schedule of Demands, as accepted by the F D (M F) will be communicated by the G of I in the Marine Dept to the I O C and Director, R I M, for incorporation in the R I M Budget Estimates.

## PART IV

### Allotments and Accounts

#### 9. Allotments.

Funds for the execution of marine works and standing charges will be placed at the disposal of the F O C and Director R I M under head "49—Marine" and will be allotted by him for each work. The allotments should be communicated by him to the Controller of Marine Accounts. On receipt of this information the Controller of Marine Accounts will intimate to the Cs M A concerned the allotments for marine works etc in respect of works executed by the M E S any alterations to these allotments which may be made during the year should be similarly intimated.

#### 10 Accounts

- (a) All receipts and charges in respect of marine works executed by the M E S authorities will be audited and compiled by the District Cs M A acting as sub accountants of the Controller of Marine Accounts.
- (b) The following procedure is laid down for the maintenance of accounts and the adjustment of works transactions —
  - (i) All receipts and expenditure will be credited and debited in the first instance in the books of the Cs M A concerned to the head "Marine Works" to be opened under "Account Current between Military and Marine".
  - (ii) The C M A, acting as sub accountant of the Controller of Marine Accounts, will maintain a complete balanced account which will show the receipts and heads referred to in clause the Exchange Account head referred to in under the head the Exchange entries under his capacity of sub-accountant and not by the Controller of Marine Accounts, and the responsibility for the maintenance of progress registers for the clearance of the items under the Exchange Account head will rest entirely with the C M A. As the balanced account mentioned above takes the form of only a subsidiary account maintained by the C M A in the capacity of sub-accountant, it will be kept outside the Controller's books and the entries shown therein will not be incorporated in the compilation rendered by him to the M A G but a copy of the subsidiary account may be submitted separately to that officer.
  - (iii) A copy of the balanced account should also be furnished monthly by the 20th of the month following that to which the accounts relate to the Controller of Marine Accounts who will merely incorporate the same in his books without any accounts adjustment.

(ii) The following are the service heads of classification on account of Marine Works transactions —

*(A) Receipts*

XLVII —Marine

Head V —Miscellaneous

Receipts from Works

*(B) Expenditure*

49 —Marine

Head 10 —Works Expenditure

Major Works

Minor Works

Maintenance

General Charges

Establishment

Tools and Plant

Dockyard Works

(c) Transactions in respect of Marine works executed by the dockyard authorities shall be directly and finally adjusted in the books of the Controller of Marine Accounts. Those in respect of works executed by the P W D, as led by the various civil accounts officers of Marine Accounts and not passed on to the Controller of Military Accounts in In cases however where work is under or the R I M the transactions shall be Accounts through the Exchange Accounts d

(d) The above procedure will not apply to the payment and adjustment of General Charges such charges will be passed on by the F O C and Director, R I M, direct to the Controller of Marine Accounts for payment

(e) The C M A concerned will forward the progress report of expenditure along with the monthly balanced accounts to the Controller of Marine Accounts who will consolidate the reports. The Controller of Marine Accounts will be responsible for watching expenditure against allotments and keeping the F O C and Director R I M and the F D (M F) informed of the monthly progress of expenditure against proportionate allotments in the prescribed forms

## APPENDIX G

*Extract from Indian Works of Defence Act.*

(See para 68)

The following extracts from the Indian Works of Defence Act (VII of 1903), as amended by Act V of 1909, are republished here for general guidance

- 3 (1) Whenever it appears to the local Govt that it is necessary to impose restrictions upon the use and enjoyment of land in the vicinity of any work of defence or of any site intended to be used or to be acquired for any such work in order that such land may be kept free from buildings and other obstructions, a declaration shall be made to that effect under the signature of a secretary to such Govt or of some officer duly authorised to certify its orders
- (2) The said declaration shall be published in the local official gazette and shall state the district or other territorial division in which the land is situate and the place where a sketch plan of the land which shall be prepared on a scale not smaller than six inches to the mile and shall distinguish the boundaries referred to in section 7 may be inspected, and the collector shall cause public notice of the substance of the said declaration to be given at convenient places in the locality
- (3) The said declaration shall be conclusive proof that it is necessary to keep the land free from buildings and other obstructions
- 7 From and after the publication of the notice mentioned in section 3, sub-section (2), such of the following restrictions as the local Govt may in its discretion declare therein shall attach with reference to such land namely —
  - (a) Within an outer boundary which except so far as is otherwise provided in section 39, sub section (4) may extend to a distance of two thousand yards from the crest of the outer parapet of the work —
    - (i) no variation shall be made in the ground level and no building, wall, bank, or other construction above the ground shall be maintained, erected, added to or altered otherwise than with the written approval of the G O C the district and on such conditions as he may prescribe,
    - (ii) no wood, earth, stone, brick, gravel sand or other material shall be stacked, stored or otherwise accumulated  
Provided that, with the written approval of the G O C the Dist and on such conditions as he may prescribe road ballast, manure and agricultural produce may be exempted from the prohibition Provided, also, that any person having control of the land as owner, lessee or occupier shall be bound forthwith to remove such road ballast manure or agricultural produce, without compensation, on the requisition of the C O ,
    - (iii) no surveying operation shall be conducted otherwise than by or under the personal supervision of a public servant duly authorised in this behalf in the case of land under the control of military authority, by the C O and in other cases by the collector with the concurrence of the C O , and
    - (iv) where any building, wall, bank or other construction above the ground has been permitted under clause (i) of this sub-section to be maintained, erected added to or altered, repairs shall not, without the written approval of the G O C the District, be made with materials different in kind from those employed in the original building wall, bank or other construction
  - (b) Within a second boundary which may extend to a distance of one thousand yards from the crest of the outer parapet of the work, the restrictions enu-

(b)—contd.

merated in clause (a) shall apply with the following additional limitations, namely.—

(i) no building, wall, bank or other construction of permanent materials above the ground shall be maintained or erected

Provided that, with the written approval of the G O C the District, and on such conditions as he may prescribe, huts, fences and other constructions of wood or other materials, easily destroyed or removed, may be maintained, erected, added to or altered

Provided, also, that any person having control of the land as owner, lessee or occupier shall be bound forthwith to destroy or remove such huts, fences or other constructions, without compensation, upon an order in writing signed by the G O C the District, and

(ii) live hedges, rows or clumps of trees or orchards shall not be maintained, planted, added to or altered otherwise than with the written approval of the G O C the District and on such conditions as he may prescribe

(c) Within a third boundary which may extend to a distance of five hundred yards from the crest of the outer parapet of the work, the restrictions enumerated in clauses (a) and (b) shall apply with the following additional limitation, namely —

No building or other construction on the surface, and no excavation, building or other construction below the surface, shall be maintained or erected

Provided that, with the written approval of the G O C and on such conditions as he may prescribe, open railing and dry brush wood fences may be exempted from this prohibition

## APPENDIX H.

*Military Railway Lines.*

(See para 69)

The following sections of the North Western Railway are classified as Military Lines —

- (i) Sind Sagar (i.e., main line from Lalamusa to Shershah and Kundian to Campbellpore with branches and sections, viz —
  - Golra Basal Section
  - Jand Kohat Section
  - Malakwal Bhera branch
  - Chahsa Khewra Dandot branch (including Gunjyal Warchha and Haranpur Gharibwali sections)
  - Daudkhel Mori branch
  - Mahmudkot-Ghazi Ghat branch
  - Peshawar-Jamrud branch)
- (ii) Nowshera Dargai Section
- (iii) Sind Pishin Section (i.e., main line from Ruk to Chaman and the loop line from Sibi to Boston)
- (iv) Kohat-Thal
- (v) Nushki Extension (i.e., from Spezand junction to Mirjawa)
- (vi) Lakki Pezu Tank
- (vii) Tank Kanri Khurgi
- (viii) Khanaq Hinduhagh
- (ix) Khyber railway
- (x) Dera Ismail Khan Tank Decauville Railway

(b)—contd.

merated in clause (a) shall apply with the following additional limitations, namely —

(i) no building, wall, bank or other construction of permanent materials above the ground shall be maintained or erected

Provided that, with the written approval of the G O C the District, and on such conditions as he may prescribe, huts, fences and other constructions of wood or other materials, easily destroyed or removed, may be maintained, erected, added to or altered

Provided, also, that any person having control of the land as owner, lessee or occupier shall be bound forthwith to destroy or remove such huts, fences or other constructions, without compensation, upon an order in writing signed by the G O C the District, and

(ii) live hedges, rows or clumps of trees or orchards shall not be maintained, planted, added to or altered otherwise than with the written approval of the G O C the District and on such conditions as he may prescribe

(c) Within a third boundary which may extend to a distance of five hundred yards from the crest of the outer parapet of the work, the restrictions enumerated in clauses (a) and (b) shall apply with the following additional limitation, namely —

No building or other construction on the surface, and no excavation, building or other construction below the surface, shall be maintained or erected

Provided that, with the written approval of the C O and on such conditions as he may prescribe, open railing and dry brush wood fences may be exempted from this prohibition

(d) (ii) during working hours only, if not entitled to free accommodation at the expense of the State

**Note**—The cost of water consumed by bairagga, etc., paid for from civil estimates should be charged to those estimates

(e) **Class I**

(i) Soldiers' Homes or Institutes when recognized as such by the G. O. C Dist

(ii) Regimental dairies and soda water factories which are conducted as regimental institutions, excepting those worked by contractors

(f) **Class II**

Classes I (when on duty) and V of the Auxiliary and Territorial Forces

**Note 1**—A free supply of water for domestic and sanitary purposes will be supplied at State expense to the undermentioned categories employed at the Schools noted below—

(a) King George's Royal Indian Military Schools at Jullundur and Jhelum—

Pupils of the school (classed as Indian troops)

Indian troops (inclusive of Indian officers) and their families

Followers (including menials) and their families

Authorized animals

(b) Lawrence Royal Military School, Sanaunar—

Pupils British other ranks, Indian officers and other ranks, followers (including menials) and the families of all these classes

**Note 2**—Charges on account of water

by a cantonment authority in cases

owned by them will be paid by the M

in the first instance subsequent adju ~~ances~~ <sup>ances</sup> being ~~and~~ <sup>to</sup> against the ~~other~~ <sup>other</sup> head concerned in accordance with the rules contained in the M E S Account Code

## 2 Non-Military Connections

(a) Domestic and non-domestic supplies in Military stations other than Cantonments

The connection of non-military buildings etc. with M E S water supply systems for water required for domestic and non-domestic purposes may be sanctioned by the G E subject to the prior approval of the G O C Dist in each case and provided that sufficient water is available.

The conditions of supply, which *inter alia* will provide for the recovery of charges at the approved water rate for the station concerned must be accepted by the consumer before the connection is sanctioned.

A formal agreement will be executed in the case of connections for non-domestic purposes (See App 'M')

(b) Domestic supplies in Cantonments

The connection of non-military buildings etc., with M E S water supply systems for water required for domestic purposes may be sanctioned by the G F subject to the prior approval of the G O C Dist in each case and provided that sufficient water is available. The supply will be governed by the provisions of Chapter XIII of the Cantonments Act, 1924.

Recoveries will be made at the approved water tax and/or rate for the cantonment concerned.

(c) Non-domestic supplies in Cantonments

The connection of non-military buildings etc., with M E S water supply systems for water required for non-domestic purposes will be sanctioned as above. A formal agreement will be executed as required by section 222 of the Cantonments Act 1924 (see App 'M')

**3 Meters**

- (a) All piped supplies for non-domestic purposes must be metered
- (b) Meters should also be provided for checking consumption in areas where meters are not provided the consumption will be assessed by the G E
- (c) All meters whether provided by the M E S or not must be controlled by the M E S

**4 Regulation of Supply.**

- (a) Except in cases of shortage when control becomes essential water will be turned on during the whole 24 hours of each day
- (b) The O C station will be responsible that due economy is exercised in the use of water by the troops under his command
- (c) The M E S are responsible for the water supply system in their charge Station any instances of insufficient taxation of the water supply office of the O C
- (d) In the case of piped water supplies whether the source of water is controlled by the M E S or water is obtained from an outside source when for any reasons a shortage of water occurs such that the piped system cannot supply the minimum quantities authorised for the station [see Barrack Synopsis (India)] the M E S officer responsible for the supply shall certify that such shortage exists whereupon the G O C Dist will take such action as he may consider necessary to ensure the minimum supply

In cases however where a distributed piped supply of water is obtained from an outside agency and payments for water are made direct by the unit or formation concerned [see para 81 (g) (iii)], the certificate as regards the shortage of water should be signed by the O C Station

Immediately on the removal of the shortage of water the M E S officer or the O C station as the case may be shall certify to this effect to enable the services of bhusties etc engaged during the period of shortage to be dispensed with

**Note** —In the case of Factory supplies the Superintendent or officer in-charge of Factory will assume the responsibilities of the O C Station

**5 Water Rates and Taxes**

Recommendations for the imposition of water rates and taxes in military stations will be governed by the following rules —

- (a) *In the case of cantonments—*
  - (i) The water tax to be levied may be fixed at the maximum legal rate of any water tax leviable on occupied buildings in the province in which the station is situated
  - (ii) The water rate shall not be higher than the nearest anna above the costed rate per 1000 gallons (see para 81 (b) )
  - (iii) The water tax on the rentable value of buildings shall also be subject to modifications in regard to varying distances of buildings from stand pipes etc
  - (iv) The water tax shall cover a supply of water considered fair and reasonable for domestic purposes as laid down by the E in C in technical instructions [see sub para (c) below]
  - (v) The net receipts from non-entitled consumers obtained from both water tax and rate shall not exceed such proportion of the all in-cost [see para 81 (b)] as the number of non-entitled consumers including animals bears to the total population including animals as may be estimated

## (b) In the case of non-cantonment stations.—

The imposition of a water tax is not permissible under law and water charges shall be recovered under a water rate which shall be fixed in accordance with the general principles laid down in sub-para (a) (i), (ii), and (v), above

## (c) Proposals for the imposition of a water rate in non-cantonment stations will be submitted to the Q M G for action will be taken by the C M G, of the Local Govt. consumer is entitled in respect of his water tax [see sub-para (a) above] will be determined by the "Officer" referred to in Section 233 (2) of Cantonments Act, 1924.

The fixing of a water rate in non-cantonment stations will be the concern of the "Officer" referred for the water rate water tax, and the by the "Officer" Proposals th those for he notified Act, 1924, tide Section 220 (3) of the Cantonments Act, 1924 the approved water rate will be used for the purpose of charging for water consumed in excess of the quantity allowed free in consideration of the water tax

## (d) Proposals for the imposition of water rates in non-cantonment military stations will be submitted to the Q M G for approval of the Govt. of India

## (e) No water rates will be levied at Chitral, Dross Malakand, Dargai, and Chakdara

## 6. Irrigation Water Supplies.

In stations where a separate irrigation water supply system has been provided by the State as a charge against 50-M E S, a free supply of water for irrigation purposes is authorised for —

(i) Regimental gardens

(ii) Company gardens

(iii) Hospital gardens

(iv) Roads in military areas on which there is no public right of way

(v) King George's Royal Indian Military Schools at Jullundur and Jhelum  
The supply will, in each case, be restricted to absolute requirements as fixed locally under orders of the G O C Dist

## 7. Water Supplies for Mobilization Camps, etc.

All water supply works connected with mobilization camps and railway sidings should, as a general rule, be tested and inspected by the M E S. In cases in which the necessary works cannot, in the opinion of the C E, be conveniently executed by the M E S, the inspection and testing will be carried out by the railway authorities concerned and debited to head 50-M E S

## 8. Fire Protection.

In no case will special fire mains be provided and water mains will only be designed for the normal supply of water for domestic purposes. There is no objection to fire hydrants being fitted to existing mains where supply and pressure is sufficient [see para 66 (h) ]

## 9. Water Supplied to Churches and Cemeteries.

The rules regarding the recovery of charges for water supplied from V E S. water supply systems to Govt. churches and cemeteries are given in Annexure A.

## ANNEXURE A

*Rules for adjustment of charges for water supplied to Government churches and cemeteries*

(a) the cost of water supplied to Government churches will be allocated as follows —

- the cost of all water used for repairs and structural alterations to churches and for the upkeep of church compounds in decent order will be debited to the head "41—Civil Works—Central",
- the cost of all water used by church establishments and for church services will be debited to the head "28—Ecclesiastical",
- the cost of all water used for gardening and other operations having for their object the ornamentation of church compounds will be debited to church funds

(b) The cost of water supplied to Government cemeteries will be allocated as follows.—

- the cost of all water used by cemetery establishments will be debited to the head "28—Ecclesiastical",
- the cost of all other water used in cemeteries will be debited to the head "41—Civil Works—Central",

(c) The above rules will not, however apply in the United Provinces where the cost of water will be allocated as follows —

- the cost of all water used in churches and cemeteries other than that used on operations having for their object the ornamentation of church compounds, will be debited to the head "28—Ecclesiastical"
- the cost of all water used on operations having for their object the ornamentation of church compounds will be debited to church funds

NOTE.—The proportionate amounts of water chargeable to the various heads indicated in these rules will be assessed by the local M. E. S. authorities on a rough and ready basis, meticulous accuracy is not necessary.

## APPENDIX " J ".

(See para 90)

### *Rules for M. E. S Electrical Supplies.*

#### **1. Indian Electricity Act.**

The Indian Electricity Act, 1910 together with its subsequent amendment wherever applicable is binding on M E S installations. Section 3 (2) (a) of this Act provides that a local Government cannot grant a license to supply electric energy in any station where troops are quartered without the concurrence of the E in C

#### **2 Entitled and non-entitled persons.**

- (a) An "entitled" person or building is one who or which receives a free supply of electric energy for illumination, ventilation, or power purposes (or any two or all three) at Government expense
- (b) The general principle is that  
ance of oil or of money in h  
also lady nurses, should be  
energy for lighting and for .

Annexure I shows the persons and buildings which are non-entitled

- (c) Where lights and fans, etc., have been installed in excess of the authorised scale allowed for an "entitled" occupant of a building, the fittings necessary to reduce the illumination or ventilation to the sanctioned scale for that occupant will be removed

#### **Non Military Connections and Private Supplies**

- 1 The connection of non military buildings to an M E S supply system is authorised, provided that—
  - (i) an agreement on I A I W 1774 is executed with the consumer (see Note below)
  - (ii) the connection will not cause a voltage drop in excess of that allowed in the Indian Electricity Rules and the extra load can be carried by the existing plant—[see para 86 (c)]
  - (iii) the G O C Dist approves

**NOTE**—The definition of consumer is to be found in clause 2 (c) of the I E Act, the Secretary of State, represented by the M E S, in this case being considered as the " licensee "

Rules for electric supply to private buildings are laid down in Annexure IV, but wherever possible supplies to Cantonment Authorities should be in bulk and not distributed

In the case of buildings of the Civil Dept the connection is subject to the conditions given in Annexure II

Rules for the installation of electric lights and fans in churches are contained in Annexure III

public military  
rs, messes, etc,  
conditions laid  
subject to prior  
y the occupant  
l to two years  
of termination

(c) The rules for the electrification at Unit expense of military buildings occupied by Indian Units are given in Annexure VI

#### 4 Power Connections.

(a) Connections at the power rates laid down in para 90 may be given to private persons and military non entitled consumers for consuming devices other than lights and ventilating devices provided —

- (i) that the total connected load of such devices is not less than one kilowatt for each connection
- (ii) that the annual consumption is likely to justify the admission of power rates and the provision of the extra meter
- (iii) that the circuits for such connections are kept entirely separate and brought to a separate meter
- (iv) that the G E can furnish the certificate laid down in para 8G (c)
- (v) that the G O O Dist approves

(b) The restricted hours referred to in App P will be laid down by the C R E

#### 5 Extension of M E S Mains

Rules regarding the apportionment of expenditure in providing extensions of M E S mains to give connections to private buildings are given in Annexure IV and to buildings of the Civil Dept in Annexure II

When extensions to serve private buildings are required after the main electrification project has been closed, funds for the M E S share of the expenditure will be found from the minor works grant. If funds are not available the consumer may pay the whole cost of the connection as a deposit work but the rule in para 2 (c) of Annexure IV still applies and moreover the consumer is entitled to no refund if M E S funds should subsequently become available

#### 6 Meters

- (a) Separate meters must always be provided on power circuits whether for entitled or non-entitled purposes (see para 4 above)
- (b) A meter or meters must always be provided for each non entitled connection except in the case of consumers who pay a flat rate under para 90. In the case of the latter type of consumers where such are conveniently grouped so that they can be supplied by one service line a meter should be installed for the group at the point where the service line takes off to check consumption. When part of a building is non-entitled (see Annexure I) the non-entitled circuits must be brought to a separate distribution board and meter
- (c) Entitled buildings should be metered by groups or blocks to a sufficient extent to facilitate the control of consumption and assist the G E in completing the "Consumers Ledger Special (Electric and Water)" (see M E S Account Code). When meters are not provided the consumption will be assessed by the G E
- (d) No special charge for meter hire will be made as allowance for interest, depreciation, and maintenance charges, of meter is included in the "all in" costs on which the sanctioned rate per unit is calculated

## (d)—contd

Where meters are installed a Meter Card (Electric) (I A F W 2182) should be attached to each meter. These cards enable the occupant to check his consumption. Meters must always be sealed up when in use.

(e) Complaints as regards the accuracy of meters will be dealt with in accordance with Annexure IV, para 8 for all non-entitled consumers.

## 7 Hire of Fans

(a) Fans may be hired to military non-entitled consumers at the following rates if available:

Per ceiling fan per calendar month—Rupees 5

Per desk fan per calendar month—Rupees 3

Periods of less than 15 days will be charged at half rates and of over 15 days but less than a calendar month, at full rates.

(b) The  
and  
extra  
beyond

This rule a ceiling fan consists of fan regulator and approximately 8 feet of down rod and a desk fan consists of fan 15 feet of flexible wire and wall plug any extra materials or labour will be charged for as an extra.

(c) The rent for ceiling fans and any extra charges in accordance with sub para (b) above will be included in the bill for electric energy and the recovery thereof shall be subject to the same rules (See M E S Account Code).

(d) The hirer is responsible for any damage (fair wear and tear excepted) or loss to the fan, and all charges for repairs and replacements will be recovered from him.

(e) All fans are to be tested before issue. Any complaints against the condition of fans on delivery must be made in writing to the G E or S D O within 24 hours of receipt of fans.

(f) On returning the fans the hirer should obtain a clear receipt from the M E S representative to protect himself against subsequent claims.

(g) The hirer must notify the G F or S D O of the date on which he requires any hired fans to be removed from his premises giving at least 72 hours notice in writing. The hirer will be liable for the rent of the fans up to but excluding the date of return to the M E S.

(h) The M E S will under no circumstances recognise transfer of hired fans without the previous consent in writing of the G E and the original hirer will be held responsible for any loss or damage to any fans transferred without such previous consent.

## 8 Unauthorized Fittings

No change in or additions to the fittings or current consuming devices already approved for a building may be made in that building without the express sanction of the G E in each case. For the case of private buildings see Annexure IV.

## 9 Regulation of Supply

(a) The maximum duration of the punjab season will be fixed by the G O C Dist for each station within his dist and published in dist orders, the G O C Dist will be guided by the average duration of the season in previous

## (a)—contd

years Within these limits the dates of the commencement and the end of the punkah season will be settled by the O C station and the dates will be notified in station orders The actual period of working should be reduced to a minimum

- (b) The hours during which a supply of electric energy is to be made available will be decided by the O C Station, after consulting the G E, and will be notified in station orders and known as the "hours of supply"
- (c) In deciding the "hours of supply", the O C Station will be guided by the principle that generating and converting stations should not be kept working during the hours of daylight in the non punkah season unless there is an adequate load
- (d) The O C Station will also lay down the hours during which perimeter lighting, and such street and other external and internal lighting as is directly under his control will be turned on

## 10 Prevention of Waste

The O C Station is responsible that due economy is exercised in the use of electric energy by entitled consumers in his station and such disciplinary action as may be considered suitable in the circumstances of each case is enforced when he considers it desirable Standing orders on the use of electric energy by entitled consumers will be issued by the O C station forbidding —

- (a) the use of lights during the hours of daylight except when really necessary
- (b) the consumption of electric energy in empty rooms
- (c) the use of lights throughout the night when not required and similar forms of waste
- (d) any changes in or additions to fittings or current consuming devices  
These standing orders should also include such items as —
- (e) the detailing by O C units of special regimental staff to operate the switching arrangements for punkah motors, fans, lights, etc., in the regimental lines
- (f) the time during which any particular feeders are to be cut off to prevent waste

**NOTE**—In the case of Factory enquires the Superintendent or Officer in Charge of Factory will assume the responsibilities of the O C Station

## 11 Provision and Maintenance of Internal Electrical Installations in Buildings hired by the C F. A for Authorised Purposes

- (a) In order to reduce expenditure on the electrification of hired buildings, which would be electrified if they were Govt owned, the following procedure should be observed —
  - (i) Buildings which are already electrified should be hired in preference to others
  - (ii) If no suitable electrified buildings exist the owner should be asked to electrify buildings at their own expense before they are taken over
  - (iii) Buildings used for non-entitled persons may be electrified at Govt expense if hired for five years or more or if hired on a repairing lease under the Flouse Accommodation Act [See sub-para (c) below]
  - (iv) Buildings used for entitled persons may be electrified at Govt expense if hired other than on a monthly basis [See sub-para (c) below]

(a) (i) Entitled persons should always be accommodated in Govt quarters as far as is practicable in order to avoid the electrification of buildings hired for short terms [see (iv) above]

(b) When buildings already electrified are taken over the conditions of the lease must allow —

- (i) The M E S to bring the where this pre in the case of
- (ii) Any extra fittings, etc., supplied by the M E S to be removed by them before the building is handed back to the owner
- (iii) The M E S to maintain at Govt expense the installation as it stands except where the G O C Dist considers it will be more economical to allow the owner to maintain the installation, the rental to be paid for the building being calculated accordingly

**Note**—If the building is taken over on a repairing lease the responsibility between the owner and the M E S as regards replacement and repairs must be clearly defined. The building should be taken over without bulbs, and usually without fans.

(c) When buildings which are not electrified are taken over the conditions of the lease must allow —

- (i) the M E S to electrify the building and to remove the internal installation on the expiry of the lease unless the owner desires to purchase it on any part thereof
- (ii) the installation as provided by the M E S to be maintained by them
- (d) In all cases the rules for Govt buildings apply, i.e., as regards scales, allowances, recoveries of rent, restriction regarding officers' quarters etc
- (e) The rents paid to the owners for hired buildings which are electrified whether by the owner or the M E S will be divided as follows —
  - (i) rent for the building itself exclusive of the internal installation
  - (ii) rent for the internal installation

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#### ANNEXURE I

##### *Non entitled categories*

The following persons even though in occupation of buildings which are authorised to have electrical installations are non-entitled to a free supply of electric energy for any purpose

- (a) All officers including Commissaries, Deputy and Assistant Commissaries and Senior Assistant Surgeons
- (b) All Departmental WOs and NCOs in receipt of consolidated rates of pay (i.e. those not in receipt of the revised rates of pay in force from 1st July 1927)
- (c) WOs of the Indian Medical Dept
- (d) Civilians in military employ unless entitled under their terms of service
- (e) Non military consumers

2 The following buildings, when occupied in accordance with their correct appropriation, even when consequently used by persons otherwise entitled to a free supply of electric energy for all purposes a electrical installations are not entitled to purpose

- (a) Hostels including managers' quarters
- (b) M E S Inspection Houses
- (c) Theatres
- (d) Non military buildings
- (e) Institutes for British Troops —
  - (i) Hall
  - (ii) Bar and Issue Room
  - (iii) Beer Store
  - (iv) Store Rooms
  - (v) Lavatories, etc
  - (vi) Kitchen, etc
  - (vii) Caterers Quarter (unless the caterer is a soldier on the strength of a unit)
- (f) Orderly Rooms and Offices of British Troops

*Partially entitled (for fans only)*

3 The following buildings when occupied in accordance with their correct appropriation, even when consequently used by persons otherwise entitled to a free supply of electricity for all purposes and even when authorised to have an electric installation for both lights and fans are entitled to a free supply of electric energy for fans only

- (a) Tailors shops of British Troops
- (b) Armourers shop, forge and trades workshop of British Troops
- (c) Voluntary Workshops of British Troops
- (d) Gunsheds of British Troops
- (e) Harness and Saddle Rooms of British Troops
- (f) Institutes of British Troops —
  - (i) Corporal's room
  - (ii) Corporal's supper room
  - (iii) Corporal's supper issue room
  - (iv) Refreshment room
  - (v) Supper issue room
  - (vi) Temperance room
  - (vii) Games room
  - (viii) Billiard room
  - (ix) Grocery Bar
  - (x) Office
- (g) Quartermasters offices of British Troops

*Partially entitled (for lights only)*

4 The following are entitled to a free supply of electric energy for lights only—

(a) Barracks B T —

- (i) Ablution Rooms
- (ii) Bath Rooms
- (iii) Latrines
- (iv) Urinals
- (v) Verandahs
- (vi) Passages
- (vii) Staircases

(b) Power House employees other than Power House Superintendents

(c) Bakeries —

- (i) Green sheds
- (ii) Yeast room

5 Military buildings are entitled to free electric energy for power purposes as authorized in Barrack Synopsis India other than for optical lanterns and cinemas

**ANNEXURE II***Rules for electric supplies to Public Civil Buildings*

(a) In cases where it is possible to give a bulk supply to public civil buildings, the local P W D (or M E S acting in their behalf) should lay and maintain their own supply lines beyond the take over point and be responsible for all distribution and recoveries from the civil consumers.

These supply lines will remain the property of the local Govt.

The M E S will hand over current in bulk at the take over point and this will be paid for by the P W D at a rate to be fixed by the G of I.

When the technical work involved is carried out by the M E S on behalf of the P W D it will be done as a deposit work under the usual rules.

Any point of dispute between the P W D and the M E S will be referred to the E in C for decision.

(b) In cases where it is not possible to give a bulk supply, the M E S may give a distributed supply under the same conditions as for private buildings. (See Annexure IV.)

No formal agreement will be necessary, but disputes between the M E S and the consumers will be dealt with in the same way as for private consumers.

**ANNEXURE III***Rules for Electrical Installations in Churches*

(a) Questions relating to the provision and maintenance of electric light and ventilation in churches in cantonments will be dealt with by the G of I in the Dept of Commerce under the Ecclesiastical Rules.

(b) Should the cost of installing electricity for lighting and ventilation exceed the permissible grant the excess must be met from church funds or private subscriptions.

(c) Each case will be considered on its merits, but the following scales are given to serve as a rough guide in the preparation of schemes for ecclesiastical installations —

- (i) *Lighting* — Two mean spherical candle-power per sitting, one lamp for each porch, and one for the vestry. The lights should ordinarily be arranged so as to ensure a good illumination in the chancel and over the sittings, the remainder of the church being less brilliantly illuminated
- (ii) *Ventilation* — One fan for 30 sittings, in addition one fan each for the vestry, pulpit, and organ loft, if required. Punkahs, when adopted, will be supplied with such fittings as may be necessary
- (iii) The grants given from State funds for lighting and ventilation in churches are stated in App C of the Ecclesiastical Rules

#### ANNEXURE IV

##### RULES FOR ELECTRIC SUPPLY TO PRIVATE BUILDINGS

(Printed as I A F W-2191)

General local conditions under which the M E S at electric energy to private premises will supply

##### 1. Application for supply of electric energy

- (a) Application will, in the first instance be made in writing to the G E giving the proposed connected load. If passed by him the G E will obtain the concurrence of the G O C Dist through the O C Station. If approved, the agreement form (I A F W-1774) will be completed by the applicant and ratified by the G E at least three weeks before the supply is required. Approved connections will be made as early as possible, in the order in which premises are ready
- (b) The M E S at or premises, nor or irregularity only be available benefit of the Troops any private building failure, diminution, Electric energy will is running for the
- (c) The M E S reserve the right to refuse connection to any premises the installation of which in the opinion of the G E does not conform with the rules for the Electrical Equipment of Buildings and the Indian Electricity Act
- (d) When the wiring of any premises has been completed the wiring contractor should complete his test for continuity and insulation between poles and earth recording results on the Wiring Contractor's schedule and forwarding the same to the G E

##### 2. Extension of M. E. S. Mains.

Expenditure may be incurred on extensions of mains of M E S electrical installations to private buildings in cantonments, subject to the following conditions —

- (a) In the case of service lines Govt will pay the whole cost of the connection up to a length of 200 feet. The cost of any additional length beyond 200 feet will be paid by the consumer(s) of the premises served

(b) In the case of the extension of a distributor, Govt will bear the whole cost of the extension provided that its length does not exceed—

500 yards if it serves not less than 5 service lines						
400	"	"	"	4	"	"
300	"	"	"	3	"	"
200	"	"	"	2	"	"

provided also that all the consumer(s) of the premises served agree to use and pay for current consumed for four years with a minimum charge of five rupees (Rs 5) per mensem

If the extension is longer than the above but other conditions are fulfilled, Govt will pay for the lengths named above and the consumer(s) of the premises served will pay for any additional lengths

(c) Notwithstanding the above the whole of the lines both distributors and service lines shall become the property of, and be maintained by, Govt who will not, however, remove them so long as they are needed to supply current to the premises

(d) In the case of a proposed extension of distributor a report giving the following particulars shall be submitted to the C E for consideration before sanction is accorded —

(i) The estimated cost of the extension

(ii) The connected load to be installed by the various consumers and estimated peak

(iii) The probable consumption of energy per annum

(iv) Whether the distributor is likely to serve other consumers in the future

(v) Whether the necessary power is available

Each case will be considered on its merits and no extension of a distributor will be sanctioned if it appears likely to cause loss to Govt

(e) For the purposes of the above the following definitions shall apply —

A service line is a line supplying one and only one building or consumer

A distributor is a line supplying more than one service line

### 3 Deposits

As soon as the consumer is informed that a supply of electric energy is approved he will if so ordered deposit a sum of money not exceeding that calculated under clause 12 of I A F W-1774 [see para 1 (a)] at the office of C R L G F as security for the payment of all liabilities. All deposits, less outstanding liabilities due to the M E S, will be refunded to the consumer when supply is discontinued.

No security deposit will, however, be taken from military consumers.

### 4. Vacant of Premises

The consumer should give at least seventy two (72) hours' notice in writing to the local M F S authorities before vacating the premises when it will be necessary to make arrangements for the removal of the installation F S for all withstanding

## 5. System of Supply.

The electric energy supplied is on the following system —

The voltage is

For installations requiring more than 12 amperes and motors of more than 3 H P further information should be obtained from the G E

If a supply is taken from an outside source through the M E S special conditions as regards motors may be enforced and information on this subject should be obtained from the G E before installing motors, etc

## 6 Rates

- (a) For all purposes unless power rates are allowed in the agreement a rate of annas per unit
- (b) For power purposes unrestricted as to hours annas per unit
- (c) For power purposes during restricted hours annas per unit
- (d) For very small installations certain flat rates per lamp per month may be charged under the regulations but in this case the M E S will bear no part of the expense of the connection
- (e) The M E S reserve the right to make such alterations in the above rates as may become necessary
- (f) The restricted hours at Cantonment  
station are from  
to

## 7 Accounts

- (a) Bills for electric energy (I A F W 2217) will be issued monthly together with a receivable order unless cash may be accepted under the regulations  
The bill will be returned with the Treasury receipt to the M E S officer concerned within 15 days of presentation If accounts are unpaid after that period the supply will be discontinued
- (b) Formal receipts on the authorized printed form S 119 only are valid, and no other receipts should be accepted by the consumer
- (c) Recoveries from military consumers will, however be made through their pay bills and no bills will be submitted by the M E S to the consumers direct

## 8 Meters

- (a) The M E S will supply a meter for registering the consumption of energy These meters together with the service fuses are maintained solely by the M E S and must on no account be interfered with by the consumer
- (b) Should any non-entitled consumer doubt the accuracy of his meter, he may, upon giving written notice and payment of the testing fee of rupees five, have the meter officially tested by the M E S Should the meter prove to be reading fast to an extent greater than the limits of accuracy laid down in British Standard Specification No 37 or in the case of types of meters for which no British Standard Specification exists more than 3 per cent fast the M E S will refund the test fee of rupees five to the consumer and the accounts will be adjusted in accordance with the result of the test for the period the G E considers the meter has been inaccurate Consumer may have the meter tested independently as laid down in the Indian Electricity Act

(c) Should any meter be found during any period to cease or omit to register

#### 9. Miscellaneous Charges

	Rs A P
Fee for testing meter	5 0 0
Changing position of Meter Board (excluding any alterations that may be necessary to the wiring)	5 0 0
Reconnecting after disconnection for non payment of bills or infringement of rules	10 0 0
Fee for testing installation (after first test) payable by consumer	10 0 0
Replacement of fuses	1 0 0

#### 10 Extension of Installation

Consumers are prohibited from making additions or alterations to any electric wires fittings works or apparatus without the previous sanction in writing of the G E A new application must be made and sanctioned and any additions to the installed load must be entered in the agreement form (I A F W.1774) and initialled by both parties and an additional security deposit will be made if considered desirable

#### 11. Responsibility of the Consumer.

(a) The capacity of the M E S service fuses will be so regulated as to carry permanently the maximum current required by the consumer's installation to connect any lamp which has already been liable for the expense caused to the damage arising from damage or fire The that of the M F S fuses

(b) The M E S are in no way responsible for the maintenance or repairs to wiring or apparatus beyond the service fuses In places where there are no electrical contractors available the M F S may carry out on payment small urgent repairs such as replacement of switches, fuses, etc

Note — It must be distinctly understood that this service is not obligatory and is subject to staff being available Applications for such services should be made to the G E , whose telephone No is

(c) Should any "Leak" or "Earth" be discovered by consumer the supply should be immediately switched off at main switch and notice given without delay to the G E or the officials at power station

(d) Consumers are advised in their own interest to insist on the wiring work being carried out in accordance with the rules for the Electrical Equipment of Buildings and the Indian Electricity Act Should the premises be insured against fire, the rules of the particular Fire Assurance Company should be ascertained

(e) The inspection and testing of electrical installation is undertaken in the interests of the consumer equally with those of the M E S and while every effort will be made to see that workmanship and material are of good quality, the M E S undertake no responsibility to the consumer in the matter. No charge will be made for a first test before the installation is taken into use.

#### 12 Disconnection for improper use

The M E S reserve the right to disconnect forthwith, from the mains any installation in which use has been made of the supply in such manner as the G E may consider to be detrimental to the general distribution of electric energy.

#### 13. Right of Entry

The M E S employees are entitled at all reasonable times to enter premises to which electric energy is supplied for the purpose of inspecting the installation as required by the M E S. An official pass will be produced by the employee in all cases where an inspection of this nature is necessary.

### ANNEXURE V

#### PRIVATE SUPPLIES TO MILITARY BUILDINGS

*Electrical installations may be erected in persons e.g. officer's quarters, messes, owned by occupants and (b) installations Supply Companies*

1 The installation shall be erected in accordance with the attached specification, schedule plan and estimate. No alteration is to be made without the sanction of the E in C.

**Notes** —The estimate is to be divided into the following parts —

(a) Internal wiring (i) Fixtures

(ii) Fittings

(b) External wiring

2 The installation is to be erected and maintained in conformity with the rules for the Electrical Equipment of Buildings and to the satisfaction of the C R E as regards workmanship materials fire risk etc.

If the installation is not so erected and maintained the C R E may call on the owner to remove the installation and make good all damage to the building to his satisfaction within one week of the receipt of written orders to that effect.

3 If the owner desires to remove the fixtures one month's notice in writing must be given to the C R E to allow of a decision being arrived at in regard to the exercise of option of purchase by Govt (vide part 4 below).

4 The G of I re to have the option to purchase at any time at a price to be fixed by agreement—

(a) Internal wiring i.e. the fixtures or the complete installation

(b) External wiring i.e. any service or special distribution line which has been put in on Govt property for the purpose of supplying the building(s)

5 make good all damage to the building within one week of the removal or making good to the C R E The external wiring which have been damaged after the removal

6 The G of I undertake no financial responsibility of any sort in connection with the installation. They will not make good any loss the owner may suffer owing to the demolition or alteration of the building, to accident, to non-occupancy of the quarters, or to non payment of rent or charges for current by the occupants.

I agree to be bound by the above conditions and request that sanction may be given to the erection of the installation accordingly

Signature of owner.

Witness

or/and

Common seal of the supply company affixed in the presence of

**Note 1**—The term "owner" as used above means the supply company in regard to fixtures put in on Govt property to under the Indian Electricity Act. As regards the internal wiring and fittings outright

whilst it means the supply company when the occupant arranges for that company to instal the wiring etc., under an agreement whereby such wiring etc., remains the property of the supply company

**Note 2**—is a rule the value to Govt of the fixtures including service lines as r than the value to the owners of the and making good and therefore there a satisfactory price in the event of

**Note 3**—Company to supply a group of such if, and when electrification of is undertaken, but the company to be influenced by the existence of such lines when considering their own lay out and may therefore decide to require them to remove these lines on the expiration of their contract with the occupier

#### ANNEXURE VI

##### ELECTRIFICATION AT UNIT EXPENSE OF MILITARY BUILDINGS OCCUPIED BY INDIAN UNITS

1 Electrification may be undertaken at unit expense in military buildings occupied by Indian units subject to the following conditions—

(a) (i) The connection will not involve the State in any expense whether direct or consequential such as increased plant in M E S power stations or extra repairs to buildings, etc

(ii) The installations will be carried out in accordance with the approved specification schedule plan, and estimate. The estimate is to be divided into two parts, i.e.—

Internal wiring—Fixtures

Fittings

External wiring

(iii) The scale of lighting will be that laid down in Barrack Synopsis (India)

(b) The internal and external wiring will be executed and maintained by the M E S at the expense of the unit (see note below)

\* \* \* \* \* a supply company under the Indian sense or at the expense of the unit the external wiring and the normal units

(c) In the event of a unit which has paid for an electrical installation being transferred elsewhere without relief, or with relief if the incoming unit will not purchase the installation, the installation must be removed unless the C R E authorises its retention

If the installation is removed, all damage to the building etc., will be made good at the expense of the unit

(d) Should a unit for any cause whatsoever desire to remove an installation, one month's notice must be given in writing to the C R E

(e) The G of I reserve the option to purchase at any time at a price to be fixed by mutual agreement —

(i) Internal wiring, i.e., the fixtures or the complete internal installation

(ii) External wiring, i.e., any service or special distribution line which has been installed in Govt property for purpose of supplying the buildings

In the case of a company supply, provision for this must be made in the agreement between the company and the unit

**NOTE** — Ordinarily this option will not be exercised by Govt until the electrification of Indian troops' lines generally has been authorised and is actually undertaken at the station concerned

(f) " " " " " connexion with  
a good any loss  
of any building

(g) In cases where the unit electrifies the whole of its lines fully up to the scales referred to in sub para (a) (ii) above, it shall be entitled to a free supply of energy in accordance with Regulations and shall cease to be entitled to issues of lamp oil and wick etc., in respect of the lines electrified

**NOTE** — The lamps thus rendered surplus will be returned to the department of supply for re issue to meet authorised demands

Such cases must be referred to A H Q in the first instance with full particulars of the source of supply, i.e. whether from local M E S power station company supply etc., in the case of a company supply, rates and terms of supply must be stated, and the agreement will be between the S of S and the Supply Company

(h) In cases where the unit only electrifies a few buildings in its lines it shall pay for all energy used —

(i) at the "all India rate" where the supply is from a M E S power station or from a Supply Company where an agreement between the S of S and the Supply Company exists in such cases the unit will be billed by the M E S for energy used, and the unit will have no direct dealings with the Company,

(ii) at license rates where supply is taken from a Company and no agreement in such cases the unit will deal between the Company and the lat in the event of the station the Company will agree to the v agreement that may then be

made between the S of S and the Company for supply of energy by the latter to military buildings at reduced rates A certificate to the effect that such a company must be ir petent to give satisfy himself adequately safeguard

the Supply Com  
l the officer com  
re estimate will  
respect are ade  
-estimate

The unit may continue to draw lamp, oil, wick, etc., in kind in respect of the buildings electrified which may be used to improve the scale and conditions of oil lighting in unelectrified buildings In no case will compensation in lieu of issues of lamp, oil, wick, etc., be considered

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- (i) Any allowance on account of hot weather establishment, which would otherwise be admissible, may be drawn where fans are installed at unit expense
- 2 Ordinarily the above conditions will apply to buildings, the electrification of which has not been authorised, but if units so desire, buildings (e.g., regimental offices) which are authorised but are not yet electrified by the State may also be electrified at unit expense subject to the conditions laid down above
- 3 Although these instructions apply generally to electric lighting, there will be no objection to fans being provided at unit expense in those classes of buildings where they are already authorised in regulations
- 4 Funds to meet the full estimated cost of the work (including the charge referred to in para 5 below) must be paid into the treasury by the unit concerned before the work is commenced by the M E S
- 5 A fixed charge of five per cent will be levied on account of special establishment, etc., employed on the work
- 6 In non-electrified stations, the procedure laid down in para 90 must be followed
- 7 Plinth area estimates will be administratively approved as unauthorised works.

## APPENDIX K.

(See para 6)

*List of India Army Forms (W) used in the Military Engineer Services.*

Serial No	I A F No.	Description of form
1	W-1773	Register of Receipts Issues in M E Services
2	W-1774	Agreement with private consumers (Electric)
3	W-1775	List of New Major Works
(Outer Sheet)	W-1775	Do do
(Inner Sheet)	W-1776	Progress Report of M E S Expenditure and Revenue
4	W-1777	Payment of compensation for quarters
5	W-1778-A	Annual Inspection Report on the Office of a C R E
6	W-1778-R	Annual Inspection Report on the Office of an Accounting <i>G E</i>
S D O		
8	W-1779	Percentage Rate Tender and Contract for Works
9	W-1779 A	Item Rate Tender and Contract for Works
10	W-1780	Tender for Piece Work
11	W-1781	List of papers in the case and Office Notes
12	W-1782	Correspondence Book
13	W-1783	Statement of Roads
14	W-1784	Confidential Report on Warrant and Non Commissioned Officers, Civilian S D Os, and Sub Overseers
15	W-1784 A	Confidential Report on Store-keepers
16	W-1785	Annual Return of Electrical Installation
17	W-1785 A	Confidential Report on Clerks
18	W-1785 B	Confidential Report on Draughtsmen
19	W-1786	Confidential Report on Departmental Officers and Civilian Assistant Engineers
20	W-1787	Register of Jobs
21	W-1788	Maintenance and Operation Estimate, Electrical Installation
22	W-1789	Detailed Estimate or Requisition for Periodical repairs
23	W-1789-A	Note precis form (Inner sheets)
24	W-1790	Estimate for temporary establishment
25	W-1791	Care and Working of Military Plant and Machinery.
26	W-1792	Plinth Area Estimate
(Outer Sheet)		
W-1792	Do do	
(Inner Sheet)		
27	W-1793	Estimate for Works or Repairs
28	W-1794	Estimate, Report and Specification.
29	W-1795	Detail of Measurements
30	W-1796	Abstract of Detailed Estimate
31	W-1797	Care and Working of Military Boilers
32	W-1798	General Specification
33	W-1799	Abstract of Revised Detailed Estimate

Serial No	I. A. F. No	Description of form
34	W 1800	Officers' No-demand Certificate
35	W 1801	Estimate for Compensation for Church sittings
36	W 1802	Personal Security Bond
37	W 1803	Annual Return of Water Supply Installation
38	W 1804	Application for casual leave
39	W 1805	Casualty return
40	W 1806	Maintenance and Operation Estimate, Water Supply Installation
41	W 1807	Inspection bungalow permit
42	W 1808	Intimation of Sanctions
43	W 1809	
44	W 1810	Comparative Statement of Tenders
45	W 1811	Register of Authorised Furniture
46	W 1812	Standard Test Sheet (Steam)
47	W 1812 A	Standard Test Sheet (Oil and Electric)
48	W 1812 B	Standard Test Sheet (Ice)
49	W 1813	Lodging Allowance Claim
50	W 1814	Furniture Tools and Plant <u>(Outer Sheet)</u>
		Distribution Ledger and Annual Furniture Distribution Return
		Do                    do
		W 1814-A <u>(Inner Sheet)</u>
51	W 1815	Running Contract and tender for supply of Materials
52	W 1815-A	Tender and Contract for the Conveyance of Materials
53	W 1816	Register of Rent Bills
54	W 1817	Urgent Requisition
55	W 1818	Return of Road Rollers
56	W 1819	Demolition Statement
57	W 1820	Comparative Statement of Plinth Area and Detailed Estimate Costs
58	W 1821	Bill Certificate
59	W 1822	Application to erect a monument in a Govt Cemetery
60	W 1823	Sanction to erect a monument in a Govt Cemetery
61	W 1824	Annual Return of Ice Installation
62	W 1825	Transfer Report
63	W 1826	Receipt for Stores issued by the M. E. S. to Contractor
64	W 1827	Indent on the Director of Contracts
65	W 1828	Occupation Return
66	W 1829	Stores Order Running Contracts
67	W 1830	Forwarding Memo I. S. D. Bills
68	W 1831	Re appropriation of Buildings
69	W 1832 A	Application for re appropriation of funds <u>(Full Sheet)</u>
	W 1832 B	Do                    do                    do
		<u>(Half Sheet)</u>
70	W 1833	Requisition <u>(Outer Sheet)</u>
		W 1833                    Do
		<u>(Inner Sheet)</u>
71	W 1833-A	Indenture for Secured Advances
72	W 1834	Note Book

Serial No	I A F No	Description of form
73	W 2155	Technical Deviation Sheet
74	W 2156	
75	W 2157	Priced Stock Ledger
76	W 2158	
77	W 2159	Lump Sum Contract
78	W 2160	General Provident Fund Schedule
79	W 2161	Intimation of Allotments
80	W 2162	Notice of tenders
81	W 2163	Summary of <u>Receipts</u> <u>Issues</u>
82	W 2164	Return of Measurement Books
83	W 2165	Tender for Works
84	W 2166	{ Priced and Surplus Stock List Furniture Rate List { Tools and Plant Rate List
85	W 2167	
86	W 2168	
87	W 2169	
88	W 2170	Consumers' Ledger Special (Electric and Water)
89	W 2171	Log Sheet A C Steam
90	W 2172	A C Oil
91	W 2173	D C 3 Wire Steam
92	W 2174	D C 3 Wire Oil
93	W 2175	Small Power Stations
94	W 2176	Converter Stations
95	W 2177	Pumping Station
96	W 2178	Ice Factory
97	W 2179	Log Book Road Roller
98	W 2180	
99	W 2181	
100	W 2182	Meter Card (Electric)
101	W 2183	Meter Reader's Book (Electric)
102	W 2184	Consumers' Ledger (Electric)
103	W 2185	Final Notice (Electric)
104	W 2186	Inventory of Internal Electrical Installation
105	W 2187 A (Outer Sheet)	Schedule of proposed internal installations (Water Supply)
	W 2187 B	Do do do
	(Inner Sheet)	
106	W 2188	Meter Test Book (Electric and Water)
107	W 2189	Rules for the Economy of Electric Energy
108	W 2190	Forwarding Memo to I A F W 1774
109	W 2191	Rules for Supply of Electric Energy to Private Buildings
110	W 2192	Schedule of proposed internal wiring
111	W 2193	Annual Tools and Plant Return Furniture
112	W 2194	Monthly <u>Tools and Plant</u> Return Stock
113	W 2195	Wiring Contractors Schedule Private Buildings
114	W 2196	Schedule of Coal and Coke (or Oil) Requirements
115	W 2197	Standard Specification for Internal Wiring

Serial No	I. A. F. No	Description of form
116	W 2197-A	Insertion Sheet for Conduit System
117	W 2197-B	" " " Metal Sheathed Cable
118	W 2197-B	" " " Tough Rubber Sheathed and Maconite Cable
119	W 2197-D	" " " Cleat System
120	W 2198-A*	Standard Specification for High Voltage Overhead Lines
121	W 2198-B*	" " " Consumer's Voltage Overhead Lines
122	W 2198-C*	Cable Work
123	W 2199	Schedule B, C, and D, Electrical Contracts
124	W 2199-A	, A Internal Wiring
125	W 2199-B	" A, External Wiring
126	W 2200	" E External Wiring
127	W 2201	Demolition Certificate
128	W 2202	Octroi Pass
129	W 2203	New Furniture Inspection Report
130	W 2204	File Cover
131	W 2205	<u>Demand</u> Certificate No Demand
132	W 2206	Advice of sending railway receipts
133	W 2207	Schedule of Machinery (Index)
134	W 2207 A	Steam Engines
135	W 2207 B	Internal Combustion Engines
136	W 2207 C	Cranes, Crabs or Winches, Travellers, Lifts
137	W 2207 D	Pumps or Compressors
138	W 2207 E	Machine Tools
139	W 2207-L	Miscellaneous Machines
140	W 2207 S	Steam Boilers
141	W 2207 T	Electric Motors or Generators
142	W 2208	Plant Record Book
143	W 2208 A	Plant Record Book Summary
144	W 2209	
145	W 2210	
146	W 2211	Special conditions for Electrical Wiring Contracts
147	W 2212	Consolidated Lodging allowance claim
148	W 2213	Fan repair card
149	W 2214	Maintenance and Operation Estimate, Ice Installation
150	W 2215	Record of tests of lightning conductors
151	W 2216	Rules for hire of fans
152	W 2217	Bill (Electric) for private consumers
153	W 2218	Return of Recoveries (Electric)
154	W 2219	Annual Furniture Return
155	W 2220	District <u>Furniture</u> <u>Tools and Plant</u> Ledger
156	W 2221	Stock Taking Report
157	W 2222	Estimate for New Supplier of <u>Furniture</u> Renewals of <u>Tools and Plant</u> .
158	W 2223	Stores in Hand Ledger
159	W 2224	
160	W 2225	Materials at Site Register.

Machinery History  
Sheets

Serial No	I A F No	Description of form
161	W 2226	Summary of Materials at Site
162	W 2227	Estimate of Work (Workshops)
163	W 2228	Work Order
164	W 2229	Register of Work Orders
165	W 2230	Job Sheet
166	W 2231	Continuation Job Sheet
167	W 2232	
168	W 2233	Direct Charges Job Ledger
169	W 2234	Monthly Workshop Return
170	W 2235	Daily Materials Sheet
171	W 2236	Daily Labour Sheet
172	W 2237	Summary of Daily Labour and Materials
173	W 2238	Annual Workshop Return
174	W 2239	Rent Assessment Ledger
175	W 2240	Rent Ledger
176	W 2241	Rent Electric and Water, Bill
177	W 2242	Expense Ledger
178	W 2243	Register of Specimen Signatures
179	W 2244	Register of Grants
180	W 2245	Funds Demand
181	W 2246	Cash Book
		" " (loose sheets)
182	W 2247	
183	W 2248	Schedule of Bills
184	W 2249	Job Ledger
185	W 2250	Register of Expenditure
186	W 2251	Monthly Expenditure Return
187	W 2252	Register of Approvals
		Recd pt
188	W 2253	Transfer <u>Issue</u> Voucher <u>Expense</u>
189	W 2254	Transfer Entry Book
190	W 2255	Muster Roll
		(Outer Sheet)
190 A	W 2255	Do
		(Inner Sheet)
191	W 2256	Casual Labour Roll
192	W 2257	Labour Report
193	W 2258	Casual Personnel Bill
194	W 2259	Register of Unpaid Wages
195	W 2260	Hand Receipt
196	W 2261	Measurement Book
197	W 2262	Final Contract Bill
198	W 2263	Running Contract Bill
199	W 2264	Contractors Ledger
200	W 2265	
201	W 2266	Completion Report for Major Works
202	W 2267	
203	W 2268	Completion Report for Minor Works and Renewals
204	W 2269	Register of Barrack Damages
205	W 2270	
206	W 2271	

Serial No	I. A. F No	Description of form
207	W 2272	Contingent Bill Register.
208	W 2273	Suspense Summary
209	W 2274	Indent for Stores
210	W 2275	Stores Order
211	W 2276	
212	W 2277	Stores Purchases Register
213	W 2278	.
		<u>Stock</u>
		<u>Furniture</u>
214	W 2279	Register Tools and Plant
215	W 2280	Tally Card
216	W 2281	
217	W 2282	
218	W 2283	
219	W 2284	
220	W 2285	
221	W 2286	Register of Securities
222	W 2287	
223	W 2288	Occupation Register
224	W 2289	Register of Endowment Receipts
225	W 2290	Ledger Account of Endowments
226	W 2291	Annual Account of Cemetery Endowments
227	W 2292	Schedule of <u>Debits</u> <u>Credits</u> to Remittances
228	W 2293	Schedule of <u>Debits</u> <u>Credits</u> to Miscellaneous Heads of Accounts
229	W 2294	Classified Abstract of Receipts and Expenditure
230	W 2295	Monthly Account
231	W 2296	Meter Card (Water)
232	W 2297	Meter Reader's Book (Water)
233	W 2298	Return of Recoveries (Water)
234	W 2299	Consumers' Ledger (Water)
235	W 2300	Bill (Water) for private consumers
236	W 2301	Monthly Return of Electrical Installation
237	W 2302	Monthly Return of Water Supply Installation
238	W 2303	Monthly Return of Ice Installation
239	W 2304	Water Consumption Statement
240	W 2305	Indent Book for M A S Stores
241	W 2306	Indent on England for stores (Outer and inner sheets)
242	W 2307	

APPEN'

(See

*List of Reports and Returns to*

Serial No	Description of Return.	No. of Form	Date of submission.
1	2	3	4
<i>Daily</i>			
1	Indent for stores issued from stock .	I.A.F	
<i>Monthly</i>			
2	Return showing sanctioned establishment and actual strength of M. E. S	W 2274	1st
3	Monthly Return, Electrical Installation . . . .	W 2301	5th
4	Monthly Return, Water Supply Installation . . . .	W 2302	5th
5	Monthly Return Ice Installation . . . .	W 2303	5th
6	Schedule of charges for—		
	Rent for hired buildings . . . .		
	Rent for land . . . .		5th
	Rates and Taxes . . . .		
	Compensation for quarters . . . .		
7	Monthly Tools and Plant Return . . . .	W 2194	5th
8	Monthly Furniture Return . . . .	W 2195	5th
9	Bills (Electric) for private consumers . . . .	W 2217	5th
10	Bills (Water) for private consumers . . . .	W 2200	5th
11	List showing charges in occupation of buildings . . . .	W 2298	10th
12	Return of Recoveries (Electric) . . . . .	W 2218	....
13	Return of Recoveries (Water) . . . . .	W 2208	....
14	Return of Recoveries (Water) . . . . .	W 2298	....
14-A	Chart showing progress of boring to end of previous month . . . . .	W 2298	....

## DIX L

para 6)

be rendered by the M E S

SUBMITTED			Reference to M E S Account Code—(C) or Regulations for the M. F. S.—(R) Para.	REMARKS
By	Through	To		
b	c	d	e	f
Storekeeper		D E O	40 (C)	
C R E	C E	E In-C		To reach E in C by 8th of each month By telegram in case of Burma Dist
G E		C R E	35 (C)	
G E		C P E	33 (C)	
G E		C R E	33 (C)	
Bk Mr		G E	34 (C)	5th or more often if necessary
Bk Mr	G E	C R E	37 (C)	
Bk Mr	G E	C R E	38 (C)	
G E		Individuals concerned	56 (C)	
G E		Ditto	57 (C)	
G E		C R T + U A (or Deputy Assistant Controller of Army Factory Accounts for Factory building)	58 (C)	
G E		C R F + U A (or Deputy Assistant Controller of Army Factory Accounts for Factory building)	59 (C)	To reach not later than the 10th.
G E		Ditto	57 (C)	To reach not later than the 10th.
G E		Customs Authority	57 (C)	To reach not later than the 10th.
C R E	C E	E In-C		Technical Instructions, E and M and Furniture and Stores. To reach E in-C by 10th of the following month when boring is in progress.

Serial No	Description of Return	No. of Form	Date of submission
1	2	3	4
Monthly—contd			
15	Monthly Expenditure Return	I A F W 2*51	
16	Monthly Expenditure Return for deposit works	W 2251	
16 A	Changes in Stock of Advanced Engineer and Base Parks		15th
17	Funds Demand	W 2*45	15th
18	Monthly Expenditure Return	W 2*51	
19	Monthly Workshop Return	W 2*54	15th
20	Monthly Expenditure Return for deposit works	W 2*51	
21	Progress report of M E S expenditure and revenue	W 1776	20th
22	Monthly Expenditure Return	W 2*51	
23	Monthly Revenue Return	W 2 51	
24	Copy of Cash Book	W 2*45	25th
25	Casual Personnel Bill	W 2*53	25th
26	Salary Bill Officers	A 35	
27	Salary Bill Establishment	A 36	
28	Bills treasury receipts for amounts recovered locally on account of electric energy and water charges	A 35	25th
29	Monthly Stock Return	W 2*124	Closing date
30	Transfer voucher for stock issues	W 2*53	
31	Transfer vouchers pertaining to M A S Account	W 2*53	Last day of month
32	Transfer vouchers <i>re</i> revenue realized	W 2253	At the end of the month
33	Cash Book	W 2246	Last day of month
34	Completion report of minor works	W 2 53	
35	Transfer vouchers <i>re</i> establishment charges together with extract from Contingent Bill Register	W 2*53 W 2*72	
36	Duplicate copies of allocated vouchers relating to establishment charges and travelling claims of establishments		
37	Movements of W O s and N C O s and Civilian S D O s	W 1805	
38	Casualty Return (Subordinates)	W 1805	
Quarterly			
39	Intimation of rent of buildings occupied by Dairy Farms and Medical Store Depots and Workshops		

SUBMITTED			Reference to M. L. S. Account Code-(C) or Regulations for the M. E. S.—(R) Para.	REMARKS
By	Through	To	S	
5	6	7	8	9
Accounting S. D. O.		G. E.	" (C)	To reach G. F. by 12th
Accounting S. D. O.		G. E.	53 (C)	To reach G. E. by 12th
C. R. Es. Officer in charge Reserve Engineer Stores.		E. in C.		Technical Instructions E and M and Furniture and Stores
Accounting Officer	U. A.	C. M. A.	17 (C)	To reach C. M. A. on 20th.
G. E.		C. R. E.	22 (C)	To reach C. R. E. by 18th.
Superintendent		C. R. P. and Work shop Officer	43 (C)	
G. E.		C. R. E.	53 (C)	To reach C. R. E. by 18th
U. A.	C. R. P.	D. F. A. (Works and Marine)	7 (C)	
C. R. E.		C. E.	2 (C)	To reach C. E. by 24th
C. R. E.		C. E.	54 (C)	To reach C. E. by 24th
Accounting S. D. O.		C. E.	1a (C)	
Accounting Officer	G. E.	U. A.	2a (C)	
Officer concerned		C. M. A.	35 (C)	To reach C. M. A. not later than 25th
Head of the office	G. E.	C. M. A.	35 (C)	To reach C. M. A. not later than 25th
		C. R. E. + U. A.	56 & 57 (C)	
Storekeeper	D. S. O.	U. A.	40 (C)	
D. S. O.		Accounting Officer	41 (C)	As soon as possible after the closing date
Accounting Officer		U. A.	50 (C)	
Accounting Officer		C. R. E.	54 (C)	
C. E. & Dy C. E.	L. A.	C. M. A.	36 (C)	
Accounting Officer	U. A. or Accounts clerk and G. E.	C. R. E.	29 (C)	As soon as possible after the close of the month's account
Accounting Officer	G. E.	C. R. E.	35 (C) & 36 (C)	As soon as possible after the end of the month
C. E. & Dy C. E.		U. A. concerned	35 (C)	As soon as possible after payment
G. E. C. R. E.	C. R. E. L. A.	E. in C.	13 (R)	
G. E.	C. R. E.	C. E.	13 (R)	
G. E.		O. C. Depot, etc	55 (C)	At the end of each quarter

Serial No	Description of Return	No of Form	Date of submission
1	2	3	4
<i>Quarterly—contd.</i>			
40	Abstract showing electric energy and water charges and rent of internal electrical installations in buildings occupied by Dairy Farms and Medical Stores Depots and Workshops	I A F	
41	Transfer vouchers for electric energy and water charges and rent of internal electrical installations in buildings occupied by R. A F and R. I M.	W 2253	
42	Seniority list of permanent clerks, draftsmen sub-overseers and storekeepers		1st April 1st July 1st October 1st January
<i>Half yearly</i>			
43	Estimates for temporary establishment	W 1790	23rd February 28th August
44	Surplus Stock List	W 2166	1st May 1st November
<i>Yearly</i>			
45	Schedule of Rates	Special	1st January
46	Leave return of officers of the M. E. S		1st January
46-A	List of stores of Indian Army Ordnance Corps Supply purchased locally		15th January
47	Statement of final surrenders of further funds that can be spent on major works in progress		25th January
47 A	Return showing the particulars of workmen who suffer an accident or contract a disease for which compensation is payable under the Workmen's Compensation Act.		1st February
48	List of Articles of surplus furniture of new patterns		
49	Detailed estimate or requisition for periodical repairs	W 1789	25th March
50	Estimate for works or repairs	W 1793	1st April
51	Confidential report on regular R. M. and R. E. (Indian Army) Officers serving with the M. E. S	A F D-194	1st April
52	Confidential report on sub-overseers	W 1784	1st April
53	Confidential report on storekeepers	W 1784 A	1st April
54	Confidential report on W. Os. and N. C. Os. and civilian S. D. Os	W 1784	1st April
55	Confidential report on clerks	W 1785 A	1st April
56	Confidential report on draftsmen	W 1785-B	1st April

SUBMITTED			Reference to M E S Account Code—(C) or Regulations for the M E S—(R) Para	REMARKS
By	Through	To		
5	6	7	8	9
G E.	.	C R E's U A	56 (C) & 57 (C)	Not later than 10th of the month following the quarter to which it relates.
G E.		O C. Unit or Depot etc.	56 (C) & 57 (C)	At the end of each quarter.
C R E	G E.	E in C		
C R E		C E		
C R E		C E	29 (C)	
C R E	C E	E in C	62 (R)	
C R E	C E	E in C		
C R E		Chief Ordnance Officer, Arsenal concerned		Technical Instructions, E and M and Furniture and Stores
Commands and Independent Districts.		Q M O	*9 (R)	
G D	C R E	Commissioner for Workmen's Compensation Inspector of Factories in the Punjab		Technical Instructions, E and M and Furniture and Stores para 21
C R E	.	C E		
G E.		C R M	EI	
G E.	.	C R E		
G E.				Technical Instructions, E and M and Furniture and Stores To be rendered on such dates as are laid down by the C E
Brigade Commander	C E	M S		
C R E	G O C in G	A H Q		
G O C Dist				M S circular memo No 72 of December 1927
G F	C R E	C F		
C R E	.	C E		
C R F	C E	E in C	13 (F)	
G E.	G R E	C E		
G R E				
G L	C E F.	C E		
G R E				

Serial No	1	2	3	4
		Description of Return.	No. of Form.	Date of submission.
		Yearly—contd	I.A.F	
57		Confidential report on Departmental officers and civilian Assistant Engineers.	W 1786	1st April
58		Estimates for renting for divine service . . . . .	..	1st week of April
59		Annual schedule of coal and coke requirements . . . . .	W 2196	1st May
60		Report on the inspection of M. E. S. Mobilization Equipment of British and Indian General Hospitals	..	1st May
61		Application for grant of lapsed expenditure under 41 Civil Works—Central under the E. In C	..	As soon as possible after 1st May
62		Indent on England for stores . . . . .	W 2306	15th May.
63		Annual Furniture Return . . . . .	W 2219	31st May.
64		Annual Furniture Distribution Return . . . . .	W 1814	31st May
65		Annual Tools and Plant Return . . . . .	W 2193	31st May
66		Annual Return, Electrical Installation	W 1785	..
67		Annual Return, Water Supply Installation	W 1803	
68		Annual Return, Ice Installation	W 1824	..
69		Annual Workshop Return	W 2238	
70		Annual forecast of expenditure on stores to be ordered from England for M. E. S		10th June
71		Administration report, M. E. S . . . . .		15th June
72		Furniture Rate List . . . . .	W 2186	1st July
73		Annual Return of public military buildings . . . . .	Special	.. ..
74		Annual Return of public civil buildings constructed from 41 Civil Works—Central under the E. In C	Special.	....
75		Annual Return of public civil buildings . . . . .	Special.	....
76		Statement of Roads . . . . .	W 1783	10th July.
77		Schedule of demands for 41-Civil Works—Central under the E. In-C.	Special.	15th July
78		Schedule of demands for 50-M. E. S. excluding new major works	Special	25th July.

SUBMITTED			Reference to M E S Account Code—(C) or Regulations for the M E S—(R) Items	REMARKS
By	Through	To		
S	S	-	S	S
C.R.E.	C.E.	E to C		
G.E.	C.R.E.	C.E.		
C.E.	C.R.E.	E to C		Technical Instructions E and M and Furniture and Stores
C.E.		E to C		Ditto
C.R.E.	C.E.	E to C		
C.R.E.	C.E.	E to C		Technical Instructions E and M and Furniture and Stores
Bk Mr	G.E.	C.P.L.	3 (C)	
Bk Mr	I.E.	C.P.I.	22 (C)	
Bk Mr	G.E.	C.P.D.	37 (C)	
G.E.	G.E.A. & C.R.E.	C.E.	33 (C) and 84 (R)	To reach C.E. not later than June 1st
G.E.	G.E.A. & C.R.E.	C.E.	33 (C) and 84 (R)	To reach C.E. not later than June 1st
G.E.	G.E.A. & C.R.E.	C.E.	33 (C) and 84 (R)	To reach C.E. not later than June 1st
Workshop Officer	C.P.E.	C.E.	45 (C) and 84 (R)	To reach C.E. not later than June 1st
C.P.E.	C.E.	E to C		
C.R.E.	C.E.	E to C		
C.P.E.		<u>C.E.</u> E to C	101 (R)	
G.E.		<u>C.R.E.</u> <u>C.E.*</u> E to C C.M.A.	6 (R)	As soon as possible after 1st July to reach the auto trials not later than August 1st *Include C.E.R.A.F as regards returns for R.A. I buildings
G.E.		<u>C.R.E.</u> <u>C.L.</u> E to C C.M.A.	66 (R)	
G.E.		<u>C.R.F.</u> C.M.A.	66 (T)	
C.R.E.		Secretary to the Local Administration		
C.R.E.	C.E.	C.E.		
C.R.E.	C.E.	F to C.		The combined schedule for the Command Burma Dist should be despatched so as to reach A.H.Q by August 25th at the latest.
C.R.E.	--	C.E.	*5 (R)	

Serial No	Description of Return	No. of Form	Date of submission
1	2	3	4
	Yearly—contd		
79	Schedule of demands for Civil works	I. A. F Special	July 25th.
80	Schedule of demands for 60-M E S excluding new major works required for services controlled directly by A. H. Q	Special	
81	Schedule of demands for R. A. F Standing Charges	Special	
82	Report of Inspection of <u>Military Farms</u> <u>Army Remount Dept</u> buildings		August 1st
82A	Report of inspection of Marics buildings		
83	Interchange of cantonment plans		August 1st
84	Interchange of plans of M E S Electric and Water Supply systems		August 1st
85	Comparative statements showing results of working of water supply electrical and Ice, Installations and Workshops	Special	August 15th
86			
87	Statement showing road rollers on charge of the M E S	W 1518	Sept over 30th
88	Schedule of demands for major works under 60-M E S	Special	October 1st
89	Statement showing proposed additions to or reductions in the allotments for major works.		October 15th
90	Statement showing the savings and excesses which occurred under the various sub-heads relating to 41 Civil Works—Central under the E In-C as compared with the final grants together with explanations as to the cause of the variations and the reason why steps were not taken to surrender savings or to apply for funds to cover expenses		November 1st
91	History Sheets	Special	November 15th
92	Abstract of revised and budget estimates relating to 41 Civil Works—Central under the E In C	Special.	November 20th
93	Statement showing by various units of appropriation under voted and non voted anticipated excess over or savings in the grants for civil works—Central under the E In C	Special	30th November 1st week of Decr
94	Statement showing anticipated lapses in connection with major works and suspense for which re-grant is needed		15th December
95			
96	Completion Report of Manufacture		
97	Intimation of rent of buildings occupied by Grass Farms Bakeries Butcheries Army Ordnance and Clothing Factories		
98	Abstract showing electric energy and water charges and rent of internal electrical installations in buildings occupied by Grass Farms Bakeries Butcheries, Army Ordnance and Clothing Factories and M E S Installations		
99	Abstract showing electric energy and water charges used in buildings occupied by various arms of the service		

SUBMITTED			Reference to M E S Account Code—(C) or Regulations for the M E S—(R) Para.	REMARKS
By	Through	To		
5	6	7		8
C R E		Secretary of the local administration concerned	28 (R)	
C E.		E in C	28 (B)	Must reach A. H. Q. by August 31st.
C R Es		C E R A F	App E 11 (B)	To reach C E R A F not later than July 31st
C R E	Assistant Controller of Grass and Dairy Farms Superintendents of d pots	M G O Q M G	31 (R)	
C R E	P O C and Director R I M	of I in the Mark's Debt	App F (R)	
G E		<u>C R E</u> C L E in C	App N (R)	
G D	C R Es.	<u>C B</u> A. H. Q		
G E		E in C	34 (B)	Technical Instructions L. and M. and Furniture and Stores para 25
G R E	—	<u>E in C</u> C E		
E in C.		Q M G		
G R E		C E		
<u>G E</u> C R E	C M A	E in C		
E in C.		G of I		
<u>G E</u> C R E	C M A.	E in C.		
<u>C R E</u> G E	<u>C E</u> L. in C.	E in C Dept of I & L		The statement should reach A. H. Q. not later than the 30th November.
Commands & In dependent Distts		Q M G	29 (B)	
Accounting Officer	G E	U A		At the close of the operation or at the end of the year
G E.		G C Depot etc	55 (C)	At the end of the year
G E.		C R E & U A	56 (C)	Not later than 10th March
G E		C R E & U A	56 and 57 (C)	As soon as possible after the end of the financial year

Serial No	Description of Return	No of Form	Date of submission
1	2	3	4
100	Yearly—condid. Statistics for preparation of capital and revenue accounts for civil buildings.	I A F.	....
101	Annual Inspection Report on the office of a C. R. E . . .	W 1773 A	....
102	Annual In-pection Report on the office of an Accounting G E S D G	W 1773-D	....
103	Return showing results of all tests and report on inspections of lightning conductors	W 2213	....

SUBMITTED			Reference to M E S Account Code—(C) or Regulations for the M E S—(B) Para	REMARKS
By	Through	To		
S	6	7	S	9
G E		U A	71 (C)	As soon as possible after the close of the accounts of the financial year  On completion of the inspection the report will be passed with C E's orders to the C R E
G E		C R E		To be shown to the C E when inspecting the office of the C R E
				Technical Instructions E and M and Furniture and Stores para 73 As soon as possible after the tests have been completed

Serial No	Description of Return	No. of Form	Date of submission
1	2	3	4
104	Occasional Completion reports of major works	I A. F W 266	
105	Supplementary Funds Demand	W 2246	
106	Cash Book	W 2746	5th 15th and 25th
107	Travelling allowance claims officers	T 1715	
108	Travelling allowance claims establishments	T 1716	
109	List of accepted contracts	T 1715	
110	Intimation of accepting contracts without calling for tenders	T 1716	
111	Ditto ditto		
112	Acknowledgment of contracts for receipt of stores	W 1826	
113	Transfer certificate	Z 2081	
114	Transfer Report	W 1825	
115	Intimation of appointments promotions postings and leave etc. of officers and establishments.		
116	Casualties among WOs and N.C.Os and civilian S.D.Os causing vacancies on permanent establishment.		
117	Casualty Reports (Officers)	A F B 151	
118	Intimation of Sanctions	W 1808	
119	Report of normal landing grounds when unfit for use		
120	List of stores in hand accounts stating their maximum value		
121	Supplementary indent on England for stores required by the A.L.E.S	W 2306	
122	List of stores required in replenish stock laid down in mobilisation scales		

SUBMITTED			Reference to M E S Account Code-(L) or Regulations for the M P S-(R) Para	REMARKS
By	Through	To		
5	6	7	8	9
Accounting Officer	G E	C R F	19 (C)	Completion reports for works sanctioned by the G O C in C and other higher authorities will be dealt with through the channels prescribed in para 29(d) M E S Account Code.
Accounting Officer	U A	C M A	13 (C)	
Accounting Officer		U A	19 (C)	
Officer concerned		C M A	32 (C)	
<u>G E or C R F</u> <u>C E</u>	C R E	C M A	33 (C)	
G E		C R L	62 (C)	
G E		C R E	63 (C)	In N W F P and Balu distan only
C R L		C E	65 (C)	
Accounting Officer		U A or Accounts cl rk	66 (C)	
Accounting Officer <u>C R L</u>	<u>C R E</u> <u>C E</u>	C M A	(C)	
Relieving S D O Bk Mr etc	G E	C R E	(C)	
Sanctioning autho- rity		C M A	35 (C)	
<u>G E</u> <u>C R L</u>	<u>C P F</u> <u>C L</u>	E in C	13 (R)	
<u>C R F</u> <u>C L</u>	C L	E in-C	19 (P)	As soon as possible after the event
Sanctioning autho- rity		All concerned	74 (R)	As these are accepted
C E		R A F H Q Local R. A F officer	3 (P)	
G E		C R E	51 (C)	
C R E	C E	E in C		
Officer in Charge Reserve Eng n er Stores		E in-C Director of Ordnance Services		As required, Technical Instructions, E. and M. and Furniture and "

## APPENDIX M.

## M E S DEEDS, CONTRACTS, AND OTHER INSTRUMENTS

(See para 24)

*Statement showing the different classes of deeds, contracts and other instruments in connection with engineer services, etc., controlled by the M. E. S which may be executed by the Army Department and the authorities subordinate thereto.*

(Extracted from Government of India, Home Department Resolutions Nos 713-734, dated 2nd June, 1913, as reprinted in Home Department Resolution No F 647/29 Judicial, dated 12th September, 1929)

NOTE.—These powers are subject to the rules laid down in the Regulations for the M E S or Pay and Allowance Regulations

B—In case of the Army Department

I—In the Military Engineer Services

- 1 All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc
- 2 All instruments relating to the execution of works of all kinds connected with buildings, bridges, roads, canals tanks, reservoirs, docks, and harbours, and embankments, and also instruments relating to the construction of water works, sewage works and the erection of machinery
- 3 Security bonds for the due performance and completion of works
- 4 Security bonds for the due performance of their duties by Government servants whom the officers specified have powers to appoint
- 5 Leases for grazing cattle on canal banks or road sides, for fishing in a canal, for the cultivation of land, leases of water for irrigation and other purposes, and leases of water power, and instruments relating to the sale of grass, trees or other produce on roadsides or in plantations
- 6 Leases of houses, land or other immovable property, provided that the rent reserved shall not exceed Rs 5,000 a month (Other than leases of houses appropriated by Government under the provisions of the Cantonments (House Accommodation) Act, 1923)
- 7 All instruments connected with the reconveyance of property given as security
- 8 Instruments connected with the collection or forming of tolls at bridges or ferries or other means of communication provided by the local Government
- 9 Agreement for the recovery of fines on account of drift wood or other timber passing into a canal
- 10 Agreements with temporary establishments
- 11 Agreements for private connections to Military Engineer Services water supply systems in Military stations By the Garrison Engineer
- 12 Agreements\* for non military connections to Military Engineer Services electrical installations By the Garrison Engineer

By the Engineer in Chief, Chief Engineers of Commands, Deputy Chief Engineer, North West Frontier Province, Commanding Royal Engineers, Garrison Engineers, and (in the case of deeds, contracts or other instruments relating to such Schemes) the Chief Engineer of the Board of Control of the Military Lands Scheme, Bombay

13 Agreements entered into in India with civilian mechanics and others for a specified period of service in the Military Engineer Services By the Engineer in-Chief

14 All deeds and instruments relating to any matters other than those specified in heads 1 to 13 By a Secretary to the Government of India or a Secretary to a local Government

• • • • •

B-VIII—Contracts and instruments relating to Cantonments

• • • • •

3 Agreements for private connections to water supply systems in cantonments under the control of the Military Engineer Services or the Public Works Department By the Garrison Engineer or the Public Works Department Divisional Officer

• • • • •

IX—General Instruments and Contracts

1 Agreements with clerks, draughtsmen, accountants, cashiers and store keepers whom the officer is empowered to appoint By any commissioned military officer

• • • • •

L In the case of all Imperial Departments contracts and other instruments relating to house building advances and advances for the purchase of motor cars By Heads of Imperial Departments other than the Army Department in respect of which the procedure prescribed in A.R.I., Volume III, shall be observed

## APPENDIX N

*Cantonment Surveys*

(See para 64)

**Note**—In the following rules n “cantonment” includes a military station except where specifically mentioned to the contrary

- 1 Applications for new surveys or re-surveys may be made either by the Military Author Estates Officers These through the usual channek Sanction will ordinants only and survey portions of them f unserviceable
- 2 Applications when received by the G O C in C will be dealt with by the Inspecting Officer, Military Lands and Cantonments who will be responsible for the work of C P and “Q” Branch of the way the G O C in-C will forward the G of I in the Army Department
- 3 On receipt of the recommendations from the various Commands the Director Military Lands and Cantonments after consultation with the Q M G and the E in C will request the Surveyor General to furnish estimates of the cost of the work in each of the cantonments selected. The Surveyor General will supply estimates before the end of August. The programme will then be finally settled and the necessary provision made in the budget for the succeeding year
- 4 The Surveyor General will maintain the Cantonment Survey Party at Dehra Dun whose duty it will be —
  - (a) to carry on all correspondence and to keep all accounts connected with cantonment surveys or re-surveys and to prepare estimates of their costs,
  - (b) to carry out surveys or re-surveys in the cantonment selected annually for survey or re-survey by the G of I
  - (c) to fair-draw and prepare for the press all new cantonment maps and revised editions of the same
  - (d) to print and supply 14 copies of each map free of cost. Any further copies that may be required will be obtained on payment by indent on the Cantonment Survey Party. The fourteen free copies will be distributed as follows —

Army Department	2
Engineer in Chief	2
Chief Engineer (Command)	2
Commander Royal Engineers (Cantonment)	2
Garrison Engineer (Cantonment)	2
Inspecting Officer Military Lands and Cantonments (Command)	2
Military Estates Officer (Cantonment)	2

- 5 The cost of maintaining the Cantonment Survey Party will be met by annual contributions from the military budget in the Survey of India based on the cost of the work performed. The total cost of survey or re-survey in purely military stations will be borne by ‘50-M E S’ and the cost of similar work in cantonments will be divided equally between the ‘50-M E S’ and ‘48-Army Head II K—Administrator of Cantonments’. The amount (approximately) will represent the standing cost of the Cantonment Survey Party. Half of the sum of Rs 27 000

5—contd

estimated cost of survey and re-survey in cantonments will be budgetted for under '48-Army' and half under '50-M E S'. Payment to the Survey of India will be made by the M E S, the half share debitable to "48-Army" being adjusted through the accounts.

6 The following arrangements will govern the production of all new maps —

7 Before printing and as early as possible after the completion of a survey a set of grey prints with all names, numbers, etc., entered by hand will be sent to the C.R.E. and the Military Estates Officer concerned. These authorities are responsible for seeing that the names of roads, localities, etc., and the numbering of buildings, holding, and boundary pillars are entered correctly. They are also responsible that boundary lines follow their correct course from pillar to pillar or along natural features. They are not responsible for the accuracy of the survey, though they will bring to notice any inaccuracy that may be found. The departure of the Survey of India from Dehradun will be the departure of the Survey of India from Dehradun. The grey prints will be sent to the Military Estates Officer.

8 The procedure under which corrections are sent annually to the Survey of India for entry on the original of the map will be abandoned. No alterations in the original of the map will be made by the Survey of India until each cantonment comes up for re-survey and no new editions of the map will be issued from Dehradun. Copies of the first edition can be re-printed provided that no corrections are made to the plates, and that the re-print order is for at least 50 copies. The maps will be maintained up to date by entering corrections annually by hand on a standard number of copies of each. These will be the 14 free copies distributed as shown in para 4 (d) above, and the duty of actually correcting these copies by hand will rest with the M.E.S.

9 Any possessor of a copy of a map other than the seven authorities mentioned above will be left to copy such corrections as may be necessary on his map from one of the officially corrected copies. The copies supplied to the Military Estates Officer and the G.E. will be taken as the standards from which the remaining officially corrected copies will be kept up to date by annual interchange.

10 The Military Estates Officer is the officer whose duty it is to compile the General Land Register of the Cantonment and to keep the Mutation Register and Administration Rules. He should therefore keep a copy of the map showing the changes effected during the year which will be his duty to bring these, as they occur, to the notice of the G.E. It will be the duty of the G.E. to enter these changes in the G.E.'s copy of the map.

11 At the beginning of July in each year the G.E. and the Military Estates Officer should carefully compare their maps with each other and with the registers and satisfy themselves that there have been no accidental omissions.

12 Complete corrections will then be carried out on the duplicate copies of the maps allotted to the authorities specified in para 4 (d). By August 1st the corrected copies of cantonment plans will be submitted by the G.E. to the C.R.E.C.E. and the E.M.C., and by the Military Estates Officer to the Inspecting Officer Military Lands and Cantonments and the Secretary to the G.O.I., Army Dept.

13 The above rules for the annual corrections of maps apply only to the 10" map. Corrections to the 64" portion will be carried out by mutual arrangement between the Military Estates Officer and the Cantonment Authority and only those changes which are of sufficient size and importance to be shown on the 10" map will be reported to the G.E. and incorporated in the remaining official copies.

## APPENDIX O

### *Miscellaneous duties of M E S Officers*

(See para 8)

#### PART I

##### *Duties of E in-C*

Reference to Para in the  
Regulations for the M. E. S.

Preface	Issues technical instructions
4 (a)	Is technical adviser to C in-C and P S Os
4 (b)	Acts on behalf of A G as regards organization and administration of M E S personnel
4 (c)	Corresponds direct with engineer officers on technical matters
4 (c)	Communicates the decisions of the Q M G on matters of allotment of funds etc
5 (c)	May request M A G or any C M A to furnish necessary information re finance and accounts
5 (a)	Carries out inspections
8 (a)	Fixes rent for accommodation hired for C Es' offices
8 (f)	Powers in respect of —
8 (f)	Incurring petty charges for local purchase of stationery
12 (d)	Purchase of books newspapers and periodicals
13 (a)	Orders postings and transfers of departmental officers of the Military Engineering Establishment and the Bk Dept and civilian officers
13 (b)	Makes appointments of Military S D Os
13 (c)	Regulates military promotions of Departmental officers W Os and N C Os
13 (e)	Orders the postings to and transfers between Commands of W Os and N C Os
14 (a)	Appoints qualified civilians as S D Os
14 (a)	Orders the postings to and transfers between Commands of permanent civilian establishments
15 (a) and 16 (a)	May sanction temporary and casual appointments carrying monthly salary up to Rs 450 per man/men
17 (b)	Fixes in consultation with the M A C "on costs" for E and M installations and Workshops
23 (a)	Issues technical instructions in regard to execution of major works
23 (b)	Accords administrative approval to authorised works costing up to Rs 10 000 and to unauthorised works up to Rs 2 500
24 (b)	Powers of technical sanction with regard to — (i) Detailed estimates and requisitions (ii) Acceptance of contracts (iii) Disposal or write-off of unserviceable or surplus stores etc (iv) Losses
24 (c)	Sanctions enhancements of powers above those of C R E 1st class
25 (g)	Exercises full powers of re-appropriation within certain grants placed at his disposal between certain sub and detailed heads

*Duties of E in C—contd*

Reference to Para. in the  
Regulations for the M E S

- 20 (g) Re appropriates under certain heads between grants allotted to Commands
- 27 (d) Maintains Register of Major Works awaiting execution
- 28 (e) Consolidates Schedules of Demands for 50-M E S, and for 41 Civil Works under the E in-C
- 28 (f) Prepares budget for 41 Civil Works under the E in-C
- 29 (f) Prepares consolidated statements of lapses for which a regrant is necessary
- 30 (c) May reduce or remit departmental charges on deposit works costing up to Rs 2,000
- 33 Sanctions installation of telephones in his office
- 61 (c) Issues standard plans of buildings
- 66 (a) Maintains copies of all A R P M Bs and of A R P C Bs for buildings constructed from 41—Civil Works under the E in-C
- 84 (d) Issues a consolidated statement for all India showing the year's working of E and M installations and workshops
- 85 (a) Fixes rate of depreciation for each class of plant and material forming part of an installation or workshop
- 85 (d) Sanctions re-appropriations from or to a renewal (under sub head C-5) costing over Rs 10,000
- 92 (a) Decides when accounts of workshops should be kept under sub head C-5—Workshops
- 101 (c) May vary actual design of articles of barrack and hospital furniture subject to certain restrictions
- 103 (c) Fixes rate of hire for tools and plant
- App A (Pt I) Varies the distribution between Commands of the numbers of G Es and 1 G Es
- App A (Pt I) Appoints 3 Assistant Engineers from the cadre of civilian S D Os
- App A (Pt I) May vary numbers of officers shown as leave reserve by altering the numbers of G Es and A G Es
- App A (Pt I) May vary within the total sanctioned scales between—
- App A (Pt II) D Os  
I R and
- App A (Pt III) .. .
- App A (Pt III) May vary numbers of clerical drawing, and menial establishments allotted to Commands
- App C (para 1) Fixes number of clerical drawing and menial establishments in the offices of G Es
- App C (paras 4 [(e) and 7 (e)]) Discharges the functions and exercises the powers of a minor local Govt in respect of Civil Works, Central under the E in-C
- App C (paras 4 [(e) and 7 (e)]) May delegate powers of a minor local Govt to any subordinate officer
- App D (para 2) Communicates decisions of M G O in respect of provision of accommodation
- App D (para 5) Takes action as regards the preparation of plinth area estimates for Major Works under the M G O
- App D (Para 11) Scrutinizes Schedules of Demands for Factories Works
- App E [Para 6 (e)] Communicates his sanctions of R A F estimates to the G E, R A F
- App E [Para 11 (b)] Assesses and communicates to the A O C the R A F share of cost both of new supply and of maintenance of Barrack and Hospital Furniture
- App E [Para 13 (a)] Distributes as necessary, the R A F share of the costs of new supply and maintenance of barrack and hospital furniture

*Duties of E in C—concl'd*

Reference to Para. in the Regulations for the M. E. S.	
App F (Para 2)	Communicates the decisions of the G. of I., Marine Dept., in respect of the provision of accommodation
App F [Para 5 (c)]	Takes necessary action as regards preparation of plinth area or abstract estimates for R. I. M. works accepted by the Marina Dept.
App I [Para 5 (a)]	Lays down quantities of water considered fair and reasonable for domestic purposes
App J (Para 1)	Concurs in the grant of a license by a local Govt. for supply of electric energy in stations where troops are quartered
App J [Annexura II (a)]	Decides points of dispute between the P. W. D. and the M. E. S. in connection with the supply of electric energy to public civil buildings
App J (Annexure V Para 1)	Sanctions alterations in privately owned installations
App N [Para 6 (b)]	Approves surveying of areas beyond 100 yds from actual boundaries of Cantonments
Reference to Para. in the M. E. S. Account Code.	
30 (o)	Intimates to C. Es. and C. R. Es. monetary limits for stationery
39 (e)	Fixes Stock limit for Commands
45 (m)	Fixes a lump sum to cover interest depreciation and maintenance charges for workshop machinery maintained in excess of peace requirements
66 (d)	Permits payment for stores on production of railway receipt
67 (f)	Sanctions advances to contractors

**PART II***Duties of a C. E.*

Reference to Para. in the Regulations for the M. E. S.	
3 (e)	Sanctions permanent and temporary sub-divisions in the B and R and E and M Branches
3 (f)	Orders the formation of furniture charges
4 (d)	Holds at Command H.Q. an analogous position to the I. in C.
5 (c)	May request C. M. A. in the Command to furnish information i.e. finance and accounts
6 (c)	Carries out inspections
8 (a)	Fixes rent for accommodation hired for M. E. S. offices
8 (e)	Orders destruction of records
8 (f)	{ Powers in respect of — Sanctioning charges for hot weather establishments Incurring petty charges for local purchase of stationery Purchase of books newspapers and periodicals
13 (e)	Orders the postings and transfers of W.Os. and N.C.Os. between Distts. in his Command
14 (a)	Orders the postings and transfers of permanent civil and technical appointments between Distts.
14 (b)	Administers and controls all members of S.O. storekeepers clerical drawing and menial establishments
15 (a) and 16 (a)	May sanction temporary and casual appointments carrying monthly salary up to Rs 400
16 (e)	Approves the engagement of casual personnel for clerical or drawing duties
17 (c)	Approves of pay and allowances of clerical and drawing establishments being charged against a work

*Duties of a C E—contd*

Reference to Para in the  
Regulations for the M E S

23 (a) . . . Issues technical instructions in regard to execution of major works

Powers of technical sanction with regard to —  
 (i) Detailed estimates and requisitions  
 (ii) Acceptance of contracts  
 (iii) Disposal or write-off of unserviceable or surplus stores, etc  
 (iv) Losses

24 (f) . . . Authorises an officer by name to exercise powers of next higher grade, not exceeding powers of a C R E, 1st class

25 (g) . . . Exercises full powers of re-appropriation within the grants placed at his disposal between certain sub and detailed heads

25 (n) . . . Re-appropriates under certain heads between grants allotted to Dists

27 (d) . . . Maintains Register of Major Works awaiting execution

28 (b) . . . Obtains from local administrations Schedule of Demands for Military works

28 (d) . . . Prepares Command Schedules of Demands for other than Civil Works from those received from C R Es and local administrations

29 (f) . . . Informs local administrations of the amounts passed in budgets

30 . . . Sanctions installation of telephones debitable to 50 M E S

61 (c) . . . Maintains standard plans of buildings

62 (b) . . . Reviews annually the changes approved by C R Es in the Dist schedule of specifications and rates

66 (a) . . . Maintains copies of all A R P M Bs and of A R P C Bs constructed from 41 Civil Works under the E in C

84 (d) . . . Compiles comparative statements from annual returns of E and M installations and workshops

99 . . . Orders technical inspection of plant and accessories at defence electric light stations

App A (Parts II and III) . . . Allots to Dists all establishment other than officers

App D (Para 2) . . . Addresses communications relating to demands, surrenders, re-appropriations and allotments of funds direct to M G O

App D (Pt III Para 8) . . . Prepares consolidated Schedule of Demands for Factories Works

Reference to Para in the  
M E S Account Code

3 (d) . . . Fixes the number of accounting S D Os

3 (f) . . . Consults C M A as to whether expenditure will be pre-audited or post-audited

14 (a) . . . Sanctions temporary increase in Imprests

16 (b) . . . Permits acceptance of miscellaneous cash receipts in excess of Rs 25 each

16 (d) . . . Permits acceptance of cash receipts by S D Os etc

17 (b) . . . Authorises accounting officers to pay bills up to certain amounts

21 (a) and (g) . . . Maintains registers of Expenditure and Revenue

29 (d) . . . Finally records certain completion reports

39 (e) . . . Fixes Stock Limit for Dists

39 (f) . . . Issues half yearly consolidated Surplus Stock List

50 (b) . . . Approves of M A S Accounts financed by Maintenance sub-heads

*Duties of a C E—concl'd*Reference to Para. in the  
M. E. S Account Code

51 (e) Authorises the opening of a stores in hand account exceeding Rs 500

62 (c) Approves names of contractors permitted to tender or black listed

67 (f) Sanctions advances to contractors for importation of labour, etc.

72 (f) Decides the reasonableness or otherwise of time taken in transfer of charges of C R Es

App II (f) Allots letters for budget numbering

*Duties of C E, R A F*Reference to Para. in the  
Regulations for the M. E. S

App E (Para 2) Exercises the powers of a C E under the orders of the D in C

App E (Para 3) Deals direct with C R Es

App E (Para 4) Interprets R A F requirements to the M. E. S

App E (Para 4) Checks estimates, plans, and specifications, for R A F works

App E (Para 6) Communicates to E in C, C Es and Dy. O E certain information re works to be carried out by the M. E. S

App E [Para 11 (a)] Prepares Schedule of Demands under the orders of the A O C

App E (Para 12) Prepares R A F works budget (in consultation with D F & R A F), under the orders of the A O C

App E [Para 13 (d)] Forwards to the D F & R A F copies of all allotments or changes in allotments made by the A O C

**PART III***Duties of a C R E*Reference to Para. in the  
Regulations for the M. E. S

4 (d) Holds at Dist H Q an analogous position to the E in C

5 (c) May request Cs M A to furnish information re finance and accounts

6 (a) Carries out inspections

6 (b) Responsibilities as an executive officer of the M. E. S

8 (f) Powers in respect of —  
 — sanctioning charges for hot weather establishments  
 — incurring petty charges for local purchase of stationery  
 — Purchase of books, newspapers and periodicals

11 (e) Applies to A D M S for special medical or sanitary assistance for persons employed on works

13 (e) Orders the postings or transfers of W Os and N C Os between stations in his Dist

13 (f) Transfers duplicate copies of confidential reports on W Os and N C Os when the individual is transferred

14 (a) Orders the postings and transfers between stations of permanent establishments (Civilian)

15 (a) and 16 (a) May sanction temporary and casual appointments carrying monthly salary up to Rs 250 (C R E 2nd class—Rs 100)

16 (f) Approves payments for overtime to casual personnel

16 (g) Approves T A and wages during transit to casual personnel both on transfer and on joining

17 (b) (c), and (d) Decides the proportion of pay chargeable against "Fstat" of E and M establishments employed in supervising work

*Duties of a C R E—contd*

Reference to Para. in the  
Regulations for the M. E. S.

- 21 (b) . . . . Can authorise the treatment of works costing up to Rs 150 as repairs
  - Powers of technical sanction with regard to —
    - (i) Detailed estimates and requisitions
    - (ii) Acceptance of contracts
    - (iii) Disposal or write-off of unserviceable or surplus stores, etc
    - (iv) Losses
- 24 (b) . . . . Exercises full powers of re-appropriation within the grants placed at his disposal between certain sub and detailed heads
- 25 (g) . . . . Carries out re-appropriation between maintenance sub-heads and works in the case of renewals affecting capital values
- 25 (g) . . . . Sanctions re-appropriations from Suspense to sub-head A 9—Losses
- 27 (d) . . . . Maintains Register of Works awaiting execution
- 23 (b) . . . . Prepares Schedules of Demands for other than new Major Works for 50—M E S, 41—Civil Works Central under the E in-C and other Civil Works executed on behalf of other Civil Administrations
- 31 (c) and 31 (g) . . . . Arranges annual inspection of Military farms and Army Remount Dept buildings
- 48 (a) . . . . Assesses rents of residential buildings
- 49 (g) . . . . Assesses capital value of buildings where such is unknown
- 49 (i) and (m) . . . . Approves average annual cost of maintenance charges for buildings
- 53 (a) . . . . Responsible for obtaining tenants for vacant buildings
- 61 (c) . . . . Maintains standard plans of buildings
- 62 (k) . . . . Maintains a schedule of detailed specifications and a standard schedule of rates
- 62 (k) . . . . Approves changes in dist schedule of specifications and rates
- 66 (a) . . . . Maintains copies of all A R P Bs
- 67 (f) . . . . Forwards to the Survey of India correct plans of newly constructed roads
- 68 (h) . . . . Inspects defence works executed by an agency other than M E S
- 69 (j) . . . . Maintains list of railway sidings and platforms for which recurring payments are made to Railway Depts
- 78 (c) . . . . May vary intervals for carrying out of periodical repairs
- 78 (e) . . . . Decides programme for renewals
- 78 (f) . . . . Makes payments to units for repairs to earthen stable floors
- 81 (d) . . . . Approves the foundation plan and plans of any work attached in any way to the structure of a building erected or maintained by the M E S on behalf of other Military Depts
- 81 (f) . . . . May undertake erection or supervision of erection and maintenance of the machinery or plant of other Military Depts
- 101 (q) . . . . Fixes valuation of articles of furniture to be taken over by M E S from units
- 103 (c) . . . . Authorises the issue of tools and plant on hire
- App C [Para 10 (h)] . . . . Sanctions the occupation as a private residence of a public civil building
- App E (Pt III), [Para 11 (a)] . . . . Submits Schedule of Demands for R A F standing charges to the C E, R A F, by July 31st

*Duties of a C R E—contd*

Reference to Para. in the  
Regulations for the M E S

App F (Pt I), [Para 1 (c)]	Arranges annual inspection of marine buildings
App J [Para 4 (b)]	Lays down restricted hours for the supply of electric energy
App J Annexure IV, Para 10	Sanctions additions or alterations to any electric wires, fittings, works or apparatus, in private buildings
App J, Annexure V, Para 2	Satisfies himself that private supplies of electric energy to military buildings conform with the Rules for the Electrical Equipment of Buildings
App J, Annexure VI (c)	Authorises retention of an electrical installation on the transfer of a unit which paid for the same
App N (Para 7)	Is responsible for seeing that Cantonment msp's are correct in all respects

Reference to Para. in the  
M F S Account Code

5 (c)	Takes prompt steps to regularise any irregular transactions
6 (f)	Signs the accounts submitted by his U A
8 (e)	Decides finally the nature of a deviation
10 (c)	Can delegate certain financial powers to subordinate officers
11 (a)	Approves limit of G E's/S D O's imprest
14 (b)	Makes arrangements for safeguarding cash
16 (b)	Accepts cash receipts in certain cases
17 (b)	Is authorised to pay all muster rolls and bills up to Rs 2,000
22 (a)	Submits Monthly Expenditure Return to C E
24 (a)	Permits rounding off of issue rates for stock, etc
25 (h)	Is responsible for investigating deficiencies in Stores, etc
26 (a)	Authorises subordinates junior to S D Os to maintain Muster Rolls
26 (b)	Fixes dates for closing of Muster Rolls
26 (e)	Approves standard labour rates
29 (d)	Submits and records Completion Reports
36 (b)	Decides classification and repair of minor works costing up to Rs 150
31 (f)	Decides whether a work should be classed as minor work renewal, or petty repair
31 (i)	Decides the number of Job Ledgers under Head B-5 Main tenance—Miscellaneous
32 (i)	May authorize a Darrack Master to hold imprest up to Rs 500
32 (1)	Approves value of articles of furniture of new design
33 (a)	Authorises maintenance of M A S Account by Installation Superintendent
33 (c)	Orders the non-submission of monthly returns for small installations
33 (e)	Orders the M A S Account of an installation to hold stores for sub-heads C-4 and C-5
34 (d)	Reviews vouchers for recurring payments for railway sidings
35 (i) and (d)	Allocates all transfer vouchers, etc for establishment charges
35 (e) and (g)	Signs Salary and T A bills of office establishments
35 (f)	Countersigns T A bills of officers
35 (h)	Sanctions advances of T A
35 (l) and (l)	Fixes, etc, security deposits of cashiers, etc
36 (b)	Distributes contingent grant to accounting officers

*Duties of a C & L—concld*

Reference to Para in the  
M. E. S. Account Code.

- 33 (b) . . . Sanctions temporarily estimates for unallocable charges
- 33 (h) . . . Watches and regulates the *Ruling Balance of Suspense*
- 39 (c) . . . Fixes maximum and minimum limits for articles of stock
- 39 (g) . . . Fixes and alters issue rates for articles stocked
- 39 (h) . . . Issues Priced and Surplus Stock List
- 39 (l) and 40 (f) . . . Makes necessary arrangement for control, etc., of store-keepers at out stations
- 41 (e) . . . Fixes depreciation charges in connection with manufactures
- 45 (a) . . . May restrict the powers of a Workshop Superintendent
- 45 (a) . . . Appoints "Workshop Officer"
- 45 (k) . . . Orders adjustment of debit balances of Workshops Direct  
Charges Expense Ledgers
- 45 (l) and (m) . . . Fixes percentage for overhead charges
- 45 (l) . . . Fixes special additional percentage for workshops turning  
out works at cheaper rates than market rates
- 48 (a) . . . Deputes officers for stock taking
- 49 (s) . . . Finances all losses charged to "A—D—Losses"
- 50 (a) and (b) . . . Sanctions opening of M A S Accounts
- 51 (d) . . . Authorizes separate Stores in Hand account for a particular  
major work
- 52 . . . Records certificate for work done by private bodies for the  
M. L. S.
- 54 (b) and (c) . . . Is generally responsible for all revenue
- 55 (f) . . . Registers Rent Ledgers
- 59 (b) . . . Approves private sales of stores
- 59 (e) . . . Permits petty auctions of stores by M. E. S. staff in excep-  
tional cases
- 62 (b) . . . May arrange annual biennial, or triennial, contracts for  
minor works maintenance, or supply of materials
- 62 (c) . . . Maintains contractors' register and approves names of con-  
tractors permitted to tender
- 63 (a) . . . May, in exceptional circumstances, dispense with calling for  
tenders
- 63 (c) . . . Calls for tenders
- 63 (d) . . . Fixes the amount of earnest money
- 64 (c) . . . Passes non-schedule rates in bills involving payment of not  
more than Rs 1 000
- 65 (d) . . . May refund portion of a contractor's Security deposit when  
payment of a bill is delayed
- 65 (f) . . . Authorises payment of sums due to a deceased contractor  
to his estate or heirs
- 66 (e) . . . Personally responsible for payments on running contract  
bills
- 66 (f) . . . Decides incidence of fines and forfeitures of deposits of con-  
tractors
- 72 (f) . . . Decides the reasonableness or otherwise of time taken in  
transfer of charges of G. Es, etc
- 79 (c) . . . Is responsible for monthly accounts
- 83 (a) . . . Determines the form of security to be deposited by civilian  
personnel
- 83 (d) . . . Is responsible for custody, etc., of security deposits
- 84 (a) . . . Maintains Register of Securities
- App. IV . . . May order maintenance of multiple job ledgers for sub divi-  
sion of expenditure

**PART IV****Duties of a D S O**

Reference to Para. in the  
M. E. S Account Code.

2 (g) . . . Is a representative of the C R E in general charge of stores in the Dist.

32 (a) . . .

32 (g) . . .

32 (g) and (h) . . Checks monthly and annual furniture returns

32 (h) . . Prepares Furniture Schedule of Demands

32 (l) . . Maintains Furniture Rate List

37 (b) . . Operates the purchase of new supplies of tools and plant

37 (e) . . Maintains Tools and Plant Register and compiles Dist Tools and Plant Ledger

37 (g) . . Prepares Tools and Plant Schedule of Demands

37 (i) . . Maintains Tools and Plant Rate List

37 (t) . . Gives correct nomenclature and value of new articles of tools and plant

39 (l) . . Scrutinizes contracts made for the supply of stores

40 (d) . . Fixes monthly closing dates for stores

40 (e) . . Is responsible for reconciliation of differences detected by U A in monthly stock returns

41 (c) . . Investigates discrepancies between Priced Stock Ledger and Stock Expense Ledger

41 (e) . . Prepares monthly Transfer Vouchers for stock

41 (e), 42 (j) and (k) . . Allocates transfer vouchers relating to stock received

42 (c) . . Scrutinizes indents for stores

42 (e) . . Arranges supply of stores

42 (i) . . Prepares Stores Orders for stores ordered from outside sources

42 (o) . . Checks and allocates bills for stores

42 (p) . . Examines credit and debit entries in Stores Purchases Expense Ledger against a Stores Order

43 (a) . . Checks annually all furniture tools and plant and stock

45 (c) . . Makes periodical inspection of Stores in Hand Accounts

50 (c) . . Issues orders re disposal of surplus stores held on M A S Account

50 (g) . . Inspects periodically all M A S Accounts

51 (f) . . Authorizes the transfer of surplus stores to Stores in Hand Account

51 (g) . . Maintains a list of Stores in Hand Accounts in the Dist and inspects the accounts periodically

63 (b) . . Notes on Monthly Transfer Vouchers recoveries to be made from contractors

**PART V.****Duties of a G E**

Reference to Para. in the  
Regulations for the M E S

6 (a) . . . Carries out inspections

6 (b) . . . Responsibilities as an executive officer of the M E S

15 (d) . . . Appoints to, discharges from, grants leave to, temporary appointments not exceeding Rs 100 per mensem

16 (a) . . . Engages casual personnel

16 (g) . . . Grants casual leave to casual personnel

*Duties of a G E—contd*

Reference to Para in the  
Regulations for the M E S

	{ Powers of technical sanction with regard to — (i) Detailed estimates and requisitions (ii) Acceptance of contracts (iii) Disposal or write-off of unserviceable or surplus stores etc (iv) Losses
24 (b)	
24 (d)	Authorises S D Os to pass requisitions for emergent repairs up to Rs 200
27 (d)	Maintains register of works awaiting execution
32 (a)	Advisory duties as an Executive Engineer in Cantonments
42 (f)	Maintains separate list of buildings classed as "Frontier Hutted Accommodation"
53 (a)	Responsible for obtaining tenants for vacant buildings
61 (c)	Maintains standard plans of buildings
62 (f)	Maintains a schedule of detailed specifications and a stand ard schedule of rates
66 (a)	Keeps A R P Bs corrected up-to-date
66 (b)	Maintains and keeps corrected record plans of all buildings etc
66 (f)	Is responsible for periodical inspection of military buildings (once a year)
66 (h)	Reports to O C Station cases of inadequate fire protection to Govt buildings
67 (h)	Maintains a plan, a register, and road graphs of all roads
78 (d)	Prepares and maintains standard measurement books
87 (a)	Classifies repairs to and replacements of internal water and electrical installations as "fair, wear and tear or Barrack damages"
101 (g)	Sanctions transfer of furniture from one set of lines to another etc
App O [Para 6 (d)]	Intimates reductions which may be made to "expenditure limits" in the case of Civil Works
App C [Para 10 (e)]	Responsible for obtaining tenants for vacant civil buildings
App I [Para 2]	Sanctions connections of non military buildings to M E S Water Supply system and ratifies agreements for such connections
App I [Para 3 (b)]	Assesses consumption of water where meters are not pro vided
App J [Para 3 (b)]	Ratifies agreements for private electrical installations in Govt military buildings
App J [Para 6 (c)]	Assesses consumption of electric energy where meters are not provided
App J [Para 7 (h)]	Sanctions transfers of hired fans from one tenant to another
App J (Para 8)	Sanctions changes in electrical fittings and current con suming devices
App J (Annexure IV) (Para 1)	Ratifies agreements for supply of electric energy to private buildings
App N (Para 10)	Enters changes on his and the Military Estates Officer's copy of the Cantonment plan
App N (Para 11)	Compares his copy of the cantonment plan with that of the Military Estates Officer in the beginning of July
App N (Para 12)	Submits by August 1st corrected copies of the cantonment plans to the C R E, C E and the E in C

*Duties of a G E—contd*

Reference to Para. in the  
M E S Account Code

- 6 (d) . . . Is responsible for allocation
- 6 (f) . . . Signs the accounts submitted by his U A
- 16 (b) . . . Accepts cash receipts in certain cases
- 16 (c) . . . Is personally responsible for making demands for Receipt Books
- 17 (b) . . . Is authorized to pay all muster rolls and bills up to Rs 2,500
- 17 (g) . . . May authorize a S D O to make payments on his behalf
- 20 (L) . . . Maintains copies of Job Ledgers for all major works directly under an accounting S D O
- 22 (a) and 53 (g) . . . Submits Monthly Expenditure Return
- 25 (e) . . . Countersigns certain classes of transfer vouchers of accounting S D Os
- 26 (c) and 27 (b) . . . Makes payment to casual personnel engaged on daily/monthly rates of pay
- 26 (d) . . . Enters into agreements for labour engaged for emergent jobs
- 26 (f) . . . Orders preparation of Labour Report
- 27 (c) . . . Authorizes provisional payments to casual personnel whose appointments await sanction
- 29 (d) . . . Submits Completion Reports
- 33 (b) . . . Maintains Plant Record Book in connexion with each installation
- 33 (c) . . . Submits Monthly and Annual returns for E and M installations
- 34 (e) . . . Responsible for reporting to C R E unforeseen expenditure on general charges
- 35 (e) and (g) . . . Signs salary and T A bills of office establishments
- 35 (f) . . . Countersigns T A bills of officers
- 35 (h) . . . Sanctions advances of T A
- 37 (c) . . . Maintains a Tools and Plant Register and a Tools and Plant Distribution Ledger
- 37 (d) . . . Submits Monthly and Annual Tools and Plant Returns
- 42 (J) . . . Checks (on behalf of D S O) stores received for stock
- 50 (c) . . . Fixes issue rates for stores held on M A S Account.
- 51 (a) . . . Authorises S D Os, etc., to hold stores on "Stores in Hand Account"
- 51 (c) . . . Reports to C R E all Stores in Hand Accounts authorised by himself
- 55 (b) . . . Maintains Occupation Register
- 55 (b) . . . Furnishes information to C R E's U A re changes in occupation
- 56 (b) . . . Enters up Consumers' Ledgers (Electric)
- 56 (d) . . . Prepares Monthly Return of Recoveries (Electric)
- 56 (f) and 57 (d) . . . Sends monthly bills <sup>(electric)</sup> <sub>(water)</sub> to private consumers
- 56 (h) . . . Forwards monthly to the C R E's U A all bills, treasury receipts, etc., for amounts received by himself
- 56 (i) . . . Arranges that the S D O E and M, etc., is promptly informed of any changes of allotment and vacation of quarters
- 57 (c) . . . Enters up Consumers' Ledger (Water)
- 57 (d) . . . Prepares Monthly Returns of Recoveries (Water)
- 58 (a) . . . Intimates to C R E's U A capital cost of articles of furniture supplied to buildings for non-entitled individuals
- 60 (c) . . . Indents for Measurement Books

*Duties of a G E—concl'd*Reference to Para. in the  
M E S Account Code

- 10 (e) . . . . . Carries out test measurements
- 12 (c) . . . . . Maintains copy of Contractors' Register
- 62 (d) . . . . . Intimates to C R E particulars of all contracts accepted by him
- 63 (c) . . . . . Calls for tenders
- 64 (c) . . . . . Passes non schedule rates in Bills involving payment of not more than Rs 200
- 66 (e) . . . . . Personally responsible for payments on running contract bills
- 71 (a) . . . . . Furnishes his U A requisito information re civil buildings for preparation of capital and revenue accounts
- 72 (c) . . . . . Signs Transfer Report of releasing S D Os, etc
- 84 (e) . . . . . Maintains Register of Securities

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**PART VI***Duties of an accounting officer (C R E, G E, or accounting S D O)*Reference to Para. in the  
M E S Account Code

- 5 . . . . . Is responsible for the expenditure of all funds placed at his disposal
- 6 (f) and App IV . . . . . Scrutinizes Expense Ledgers
- 13 (a) . . . . . Prepares Funds Demand
- 14 (a) . . . . . Holds Imprest
- 15 (a) . . . . . Maintains Cash Book
- 16 (a) . . . . . Issues Receivable Orders for payments made into treasuries
- 16 (e) . . . . . Is responsible for checking counterfoils of receipt books against entries in the cash book
- 17 (i) . . . . . May send cheques to contractors by registered post
- 19 (d) . . . . . Is responsible for clearing "liabilities" columns in expense ledgers
- 19 (d) . . . . . Is responsible for showing "cancelled liabilities" entries in his allocation
- 19 (i) . . . . . Initials adjustment entries in Expense Ledgers
- 25 (b) . . . . . Is responsible for preparation of monthly transfer voucher for charges relating to Main Heads E—Establishment
- 40 (c) . . . . . Signs indent for stores
- 41 (e) . . . . . Settles with D S O errors, etc., in monthly transfer vouchers for stock
- 42 (f) . . . . . Prepares receipt vouchers for stores purchased locally
- 42 (f) . . . . . Prepares transfer vouchers for stores received for works and prices and allocates the vouchers
- 42 (i) . . . . . Enters on a transfer voucher or a loss statement stores received damaged or deficient
- 44 (a) . . . . . Furnishes "Work Orders" for outturn to be issued from manufacturers
- 44 (f) . . . . . Submits completion report of manufacturing operations
- 45 (a) . . . . . Powers of accounting S D O exercised by Workshop Superintendent
- 45 (c) . . . . . Prepares detailed estimate and obtains technical sanction for work done in workshops
- 45 (c) . . . . . Prepares work orders for work done in workshops
- 45 (c) and (h) . . . . . Maintains register of work orders for work done in workshops
- 45 (c) . . . . . Prepares job sheets for work done in workshops

*Duties of an accounting officer (C R E, G E or accounting S D O)—contd*

Reference to Para. in the  
M E S Account Code.

- 45 (c) . Forwards transfer vouchers to consignees for articles manufactured or repaired in workshops
- 45 (c) . Is responsible for intimating anticipated variations in the registered liability
- 45 (f) Signs indents for stores drawn from workshop M A S account
- 45 (g) . Maintains summary of Daily Labour and Materials
- 45 (m) Checks monthly workshop return
- 50 (c) . Prepares monthly transfer vouchers for materials used on works
- 54 (a) Prepares monthly transfer voucher for Revenue receipts credited in his cash book
- 67 (b) . Is personally responsible for noting on bills recoveries on account of secured advances
- CB (d) Is responsible for watching that stores issued to contractors for a work are brought to the site of the work and actually used thereon

## APPENDIX P

### *Rates for electric energy and hire of furniture, etc*

(See paras 90 and 101)

1 The following rates will be charged for a distributed supply of electric energy throughout India [see para 90 (c)]

Purpose	Per Basis of Trade unit
	As P
For domestic purposes	6 0
For power purposes on a restricted hour basis	3 6
For power purposes on an unrestricted hour basis	4 6
For street-lighting	4 6

2 The following flat rates will be charged per lamp per month [see para 90 (c) (v)] --

Lamp Wattage	Rate per lamp used for inside lighting		Rate per lamp used for outside lighting	
	Rs	A P	Rs	A P
20		1 2 0		1 11 0
30		1 11 0		2 8 6
40		2 4 0		3 6 0
60		3 8 0		5 1 0
75		4 3 0		6 5 3
100		5 10 0		8 7 0

3 The rent for furniture will be recovered at the rate of 10 per cent per annum on the initial cost. The rent for hire of obsolete and surplus furniture will be recovered at the rate of 10 per cent per annum of its book value.

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